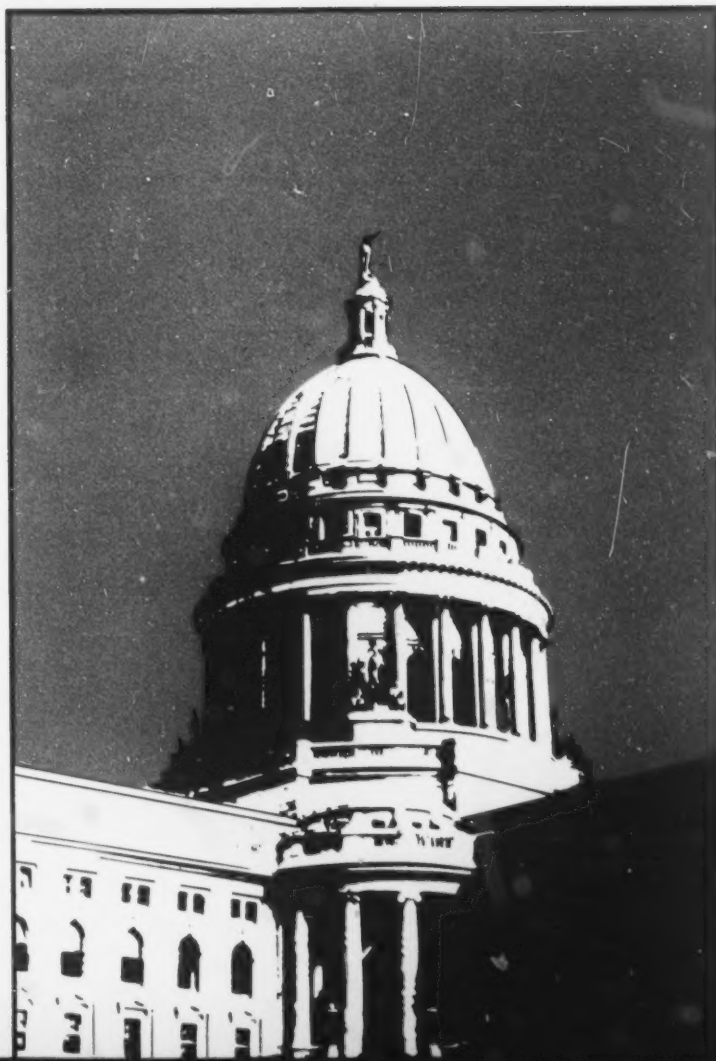




Annual Fiscal Report

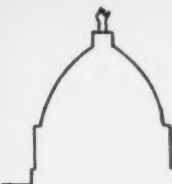
FOR THE YEAR ENDING JUNE 30

1981



STATE OF WISCONSIN

DEPARTMENT OF ADMINISTRATION
BUREAU OF FINANCIAL OPERATIONS



State of Wisconsin/Department of Administration

October 15, 1981

Governor Lee Sherman Dreyfus
and
Members of the Legislature

Pursuant to law, the attached report presents condensed statements on the financial operations of the State of Wisconsin for the fiscal year that ended June 30, 1981. It shows the major sources of revenue, the broad purposes of expenditures, the condition of the various funds and comparisons with the prior year.

1980-81 was a year of continuing fiscal retrenchment. Officially, the year had not even opened when it became apparent that economic recovery would be much slower than anticipated and state revenues would be well below earlier estimates. Late in June, 1980, revised revenue estimates were issued by the Department of Revenue indicating a potential 1980-81 deficit of \$155 million rather than the \$11.8 million surplus assumed when setting spending levels for the year.

Planning began immediately to find equitable ways to scale back spending. In September, the Governor ordered a 4.4% across-the-board reduction in all appropriations supported by general purpose revenues (GPR), including aids to individuals and local assistance. In October, two court rulings effectively blocked the reductions in aids and local assistance, leaving only those affecting direct state operations still in place. Matters were also complicated by rising AFDC caseloads and Medicaid expenditures. The state had to find other places to reduce spending or take deeper cuts in funds supporting state operations.

In January, 1981, the Governor submitted a bill calling for 4.4% reductions in all state spending except AFDC, Medicaid and debt service. The Legislature responded by passing a bill that cut state operations spending by 4.4%, reduced school aids by 3.0% and dropped shared revenues sent to local governments by 2.2%. However, social service cost overruns and other unavoidable increases held the net reduction to \$59 million less than was needed. The state was required to convert the Wisconsin Fund, a pollution abatement program, to bond financing to free sufficient cash to avoid a major deficit. In February, state agencies were required to cut an additional 1.4% in state operations in order to project a razor thin \$1.4 million closing balance.

The revised revenue estimates underlying these two rounds of spending cuts did not hold either. In May, 1981, an additional shortfall in 1980-81 tax collections of \$121 million was forecast. Further, social services caseloads had substantially increased once again. Instead of a \$1.4 million surplus, the state faced a potential deficit of \$132 million for the fiscal year that

closed 60 days later. To solve this third crisis of the fiscal year, the state changed the timing of a major shared revenue payment, extended the closing date for posting certain tax receipts, stopped filling GPR-funded positions and froze out-of-state travel and permanent property purchases.

When the effects of all these actions were finally felt, the state ended 1980-81 with a surplus of \$23,652,155.

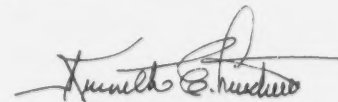
Throughout this exceptionally difficult period, Wisconsin state government continued to function. Payrolls were met, services continued, contractual obligations were fulfilled and creditors were paid. Unlike other states experiencing similar fiscal problems, Wisconsin operated with a minimum of disruption and on a comparatively sound fiscal basis.

It is also worth noting that the General Purpose Revenue share of the total state investment pool declined from 25.8% to 8.1% due to the shrinking state surplus. Because cash flows have become increasingly critical, we have implemented improvements in cash management to speed the deposit and investment cycle. Training sessions in cash management techniques have been held for financial personnel, the use of lock boxes for faster deposits has increased and a design for automated tax payments is being planned.

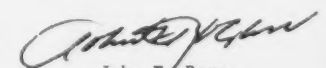
Given current fiscal pressures and demands for greater accountability and financial disclosure, Wisconsin will begin adapting its state accounting system to achieve greater conformity with generally accepted accounting principles (GAAP). The standards incorporated in GAAP for states are being refined nationally, and Wisconsin is preparing to implement these changes.

We are proud that Wisconsin weathered this year of continuous fiscal retrenchment as well as it did. This experience has been painful and difficult, but it has also induced changes and improvements that will reap benefits for many years to come.

Respectfully Submitted,



Kenneth E. Lindner
Secretary
Department of
Administration



John F. Rogan
Director
State Bureau of
Financial Operations

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Exhibit A and schedules A-1 through A-8, displaying the detail of state appropriations and expenditures, have been issued as a separate appendix. Copies of the appendix are available on request to:

John F. Rogan
Director
State Bureau of Finance
Department of Administration
P.O. Box 7864
Madison, WI 53707

HIGHLIGHTS OF FISCAL YEAR 1981

Revenues

- * General fund tax collections increased from \$2,979.9 million to \$3,202.8 million, or \$223 million and 7.5% from the 1979-80 level. Of this amount, the local share of state collected taxes totalled \$930.5 million and the state share totalled \$2.27 billion. Two major state general taxes, the individual income tax and the sales tax, increased from their 1979-80 levels. Corporate franchise and income taxes declined for the second year in a row.
- * The recession continues to restrict tax collection growth to moderate levels. The 1981 growth rate is an improvement over the past two years, which were also affected by tax law changes. However, as the table below shows, the growth rate is well below the 14% average posted during each of the fiscal years between 1976 and 1978.

<u>Fiscal Year</u>	<u>Growth Rate</u>
1975-76	14.0%
1976-77	14.2%
1977-78	13.6%
1978-79	5.9%
1979-80	2.7%
1980-81	7.5%

Expenditures

- * Expenditures from the state's general fund totaled \$5,452.2 million, an increase of 8.5% and \$425.1 million over the 1979-80 general fund expenditures of \$5,027.1 million. General purpose revenue expenditures totaled \$2,516.4 million, an increase of \$198.4 million over 1979-80 expenditures of \$2,318.0 million.
- * The state's unappropriated balance on June 30, 1981 was \$23.7 million, \$49.4 million under the fiscal year 1980 adjusted balance. This small surplus, the lowest since the end of fiscal 1971, is slightly more than 0.9% of general purpose revenue expenditures.

15-YEAR COMPARISON OF STATE'S GENERAL FUND UNAPPROPRIATED BALANCE

(in millions)

1980-81	\$ 23.7	1975-76	\$ 86.5	1970-71	\$34.8
1979-80	73.1	1974-75	78.1	1969-70	20.5
1978-79	280.6	1973-74	241.4	1968-69	- 7.0
1977-78	407.8	1972-73	217.4	1967-68	32.8
1976-77	166.6	1971-72	116.9	1966-67	58.7

ALL FUNDS SUMMARY

Total gross revenues for 1980-81 from all sources (taxes, federal grants, fees and licenses, sale of bonds, retirement contributions, etc.) amounted to \$8,080.6 million, an increase of \$699.0 million or 9.5 percent over the 1979-80 level of \$7,381.6 million. Total gross expenditures from all funds amounted to \$7,393.7 million, an increase of \$556.7 million or 8.1 percent over the 1979-80 level of \$6,837.0 million.

Gross revenues and expenditures include receipts and spending in all operating funds (General Fund, Conservation Fund, Transportation Fund, Capital Improvement Fund, etc.), in all trust funds (Retirement Funds, State Life Insurance Fund, Patient Compensation Fund, Local Government Investment Pool, etc.) and include inter-fund transfers which totalled \$436.4 million in 1980-81. Net revenues, which include inter-fund transfers and make other technical adjustments to the gross figures totalled \$7,644.2 million and net expenditures totalled \$6,957.3 million.

All funds revenues exceeded expenditures by \$687 million. This large surplus is more apparent than real because it includes current payments into the retirement system which must be high enough to finance future benefit while the outlays include only current benefit payments. Each fund must be independently assessed in order to make a judgment of its current or long term trends; aggregation has little significance and is done here merely to provide an accounting proof of the overall schedule's accuracy.

In general, Wisconsin's expenditures are differentiated by the sources of revenue that support them. General Fund revenues and expenditures include all general taxes and some investment income (together called General Purpose Revenue), and revenues generated by fees and license charges (program revenue) and unearmarked federal funds (program revenue-federal). The General Fund accounts for approximately two-thirds of all revenues and expenditures.

Segregated Funds are those monies collected for and available only for purposes set by law. The Transportation Fund and the Conservation Fund are the largest segregated funds and are supported by direct charges to the users of the specific services. State gasoline taxes, hunting and fishing licenses and park fees accrue only to their respective funds. Federal funds which support these operations are known as segregated-federal. Revenue from the sale of bonds is also considered a segregated revenue.

The glossary on pages 48-50 provides additional detail on these types of funds. Tables 1 and 2 and Charts 1 and 2, on pages 12 through 15 display the allocation of general and segregated funds between the various functions of state government.

HIGHLIGHTS OF FISCAL YEAR 1981

Revenues

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GENERAL FUND

SUMMARY

Total General Fund receipts were \$5,335.4 million in 1980-81, an increase of \$435.1 million over 1979-80 receipts of \$4,900.3 million. The bulk of these revenues, over 60% come from general taxes (Table 4), which amounted to \$3,202.9 million in 1980-81 compared to \$2,979.9 million in 1979-80, an increase of \$223 million or 7.5%.

Total General Fund expenditures amounted to \$5,452.2 million in 1980-81, an 8.5% increase over the 1979-80 level of \$5,027.1 million.

REVENUES

Taxes

1980-81 saw improvement in the growth rates of two major general fund tax sources: individual income taxes and the 4% general sales and use tax. Corporate income taxes, however, continued to decline.

Individual income taxes totalled \$1,654.9 million in 1980-81, an increase of \$224.4 million or 15.7% over the 1979-80 collections of \$1,430.5 million. The revised estimate issued in May, 1981 was 0.8% or \$13.9 million lower than actual receipts. The relatively high 15.7% increase in 1980-81 is largely attributable to an unusually low collection level in FY 1979-80. Special tax laws in effect at that time and a poor economy held down receipts in 1979-80.

Revenue from the 4% sales tax increased 5.6% from \$853.9 million to \$901.5 million between 1979-80 and 1980-81. The sales tax growth rate in FY 1980-81 was well below the 9.6% rate of inflation recorded during the same period. However, the increase compares favorably with the overall 4.2% increase registered in 1979-80.

Corporation franchise and income taxes decreased from \$311.3 million in 1979-80 to \$255.7 million in 1980-81, a decrease of 17.9% compared to the 1979-80 decrease of 4.9%. The decrease represents the sharpest one-year fall in Wisconsin corporate collections since the 22% drop registered in 1945-46. Over the last two years, corporate collections have declined a total of 21.9%. The decline in Wisconsin corporate collections has been significantly more pronounced than the decline of corporate profits nationally due to weak demand in the durable manufacturing sector (such goods as machinery and automobiles), which is of major importance to the Wisconsin economy.

Inheritance taxes declined 6.3% in 1980-81 from \$54.5 million to \$51.1 million. The decline is primarily due to the increase in the exemption for spouses from \$50,000 to \$250,000.

The excise tax receipts on cigarettes and beer increased 2.8% or \$2.71 million. Liquor tax receipts declined slightly. Utility taxes increased 4.4% or \$6.5 million.

In total, state general purpose tax revenues were \$3.20 billion, a \$223 million or 7.5% increase over the 1979-80 level of \$2.98 billion.

Federal Revenue Sharing

General federal revenue sharing decreased dramatically in 1980-81, from \$55.5 million in 1979-80 to \$13.3 million in 1980-81. Federal revenue sharing for the states was eliminated by Congress effective with entitlement period #12 (October 1, 1980 to September 30, 1981) which coincides with the federal fiscal year.

Federal Grants

Federal aid earmarked for specific programs and research rose from \$1,276.0 million in 1979-80 to \$1,414.6 million this past fiscal year. These funds are used to support federal participation in the medicaid and income maintenance programs of the Department of Health and Social Services, employment and training programs in the Department of Industry, Labor and Human Relations, and research activities of the University of Wisconsin System.

Program Revenues

Fees, the majority of which come from university tuitions, rose from \$170.7 million in 1979-80 to \$194.9 million in 1980-81. Program revenues also include various inspection fees and charges for environmental impact statement reviews.

Receipts for general services provided by one state agency to another--such as computer services, state automobile fleet operations, maintenance of state buildings, operations of the state's central stores--rose from \$258.3 million in 1979-80 to \$312.5 million in 1980-81. These inter-agency charges for services are included both as program revenues in the General Fund and as expenditures in the agencies' budgets.

Licenses and permits accounted for \$8.0 million in 1980-81, a decrease of \$2.2 million from 1979-80, while gifts and grants grew by \$4.2 million to \$32.8 million.

Investment Income

General Fund investment earnings of \$32.4 million in 1980-81 were markedly lower than the 1979-80 level of \$66.8 million, shrinking 51.5% or \$34.4 million. The decline reflects the shrinking state surplus and the extremely tight cash flow situation. The average daily General Fund balance available for investment was substantially below the prior year when more "idle" cash was available. Although the average investment pool earnings rate increased slightly from 11.8% to 12.3%, the GPR share of the investment pool dropped from 25.8% to 8.1%.

General Fund Revenues Summary

The following table compares General Fund Revenue collections for 1980-81 with those in the previous fiscal year. Table 4 on page 16 provides additional information on general fund tax collections.

<u>General Fund Revenues</u>				
(in millions)				
<u>Source</u>	<u>1980-81</u>	<u>1979-80</u>	<u>Amount Change</u>	<u>% Change</u>
Individual income tax	\$1,654.9	\$1,430.5	\$224.4	15.7%
Corporate income tax	255.7	311.3	(-) 55.6	(-) 17.9
Sales tax	901.5	853.9	47.6	5.6
Excise tax	129.9	127.7	2.2	1.7
All other taxes	261.0	256.5	4.5	1.8
Federal revenue sharing	13.3	55.5	(-) 42.2	(-) 76.0
Federal grants	1,401.3	1,220.5	180.8	14.8
Program revenues	658.4	550.3	108.1	19.6
Investment income	32.4	66.8	(-) 34.4	(-) 51.5
Misc. other revenue	27.0	27.3	5.3	24.8
TOTAL	\$5,335.4	\$4,900.3	\$435.1	8.9%

EXPENDITURES

Expenditures from the General Fund

The state expends revenues from its General Fund for four broad purposes: to support the operations of state agencies and facilities, to aid individuals and organizations, to provide funds to local units of government and school districts for specific purposes, and to provide direct property tax relief for individuals. General Fund expenditures totalled \$5,452.2 million in 1980-81, an increase of \$425 million or 8.5% over 1979-80 expenditures of \$5,027.1 million. General Fund expenditures were supported by \$2,516 million of general purpose revenue, \$1,534 million of program revenue and \$1,402 million program revenue - federal.

The following table shows how 1980-81 General Fund expenditures were allocated among these purposes and sources of funds.

	GPR Amount (in millions)	PR/PR-F Amount	General Fund Total	General Fund % Total
State Operations	\$ 833.4	\$ 924.3	\$1,757.7	32.2%
Aids to Individuals & Organizations	597.6	828.0	1,425.6	26.1
Local Assistance	1,085.2	253.2	1,338.4	24.6
Local Share of State Revenue		930.5	930.5	17.1
TOTAL	\$2,516.2	\$2,936.0	\$5,452.2	100.0%

Expenditures Supported by General Purpose Revenues

The state's share of general revenues was allocated among state operations, aids to individuals and organizations, and local assistance. In 1980-81, these expenditures were made in the functional areas shown in the following two tables. When looking at the detail of expenditures from the general fund, much of the attention is focused on the outlays supported by General Purpose Revenues. The following table displays the GPR components. The program revenue components of the General Fund are displayed later.

General Purpose Revenue Expenditure Summary (in millions)

Function	Local Assistance	Aids	State Operations	Total	% Total
Commerce	\$.45	\$.56	\$ 18.14	\$ 19.15	.8%
Education	842.35	29.17	456.13	1,327.65	52.8
Environmental Resources	60.10	.34	36.91	97.35	3.9
Human Relations & Resources	174.05	558.10	189.33	921.48	36.6
General Executive	.26	8.93	64.79	73.99	2.9
Judicial	.08	-0-	23.06	23.14	.9
Legislative and Building Program	-0-	-0-	19.19	19.19	.7
General Appropriations	7.97	.56	25.89	34.42	1.4
TOTAL	\$1,085.27	\$597.66	\$833.44	\$2,516.37	100.0%

The largest category of expenditures supported by general purpose revenues is education, with nearly 53% of the total. Nearly all of this spending came in state operations (primarily the University of Wisconsin System) or in local assistance (aids to local school and VTAE districts). GPR spending for state operations by the University of Wisconsin system amounted to \$431.0 million in 1980-81, a 3.2% increase over the \$417.7 million spent in the previous year.

State aids for elementary and secondary education totalled \$782.7 million in 1980-81, an increase of \$18.7 million over the \$764.0 million expended the previous year. The state provides approximately 42% of all aidable costs incurred by local school districts.

Vocational, Technical and Adult Education districts also receive state aid. VTAE districts, on the average, are reimbursed 35% of their costs after tuition, fees and federal aid are deducted. VTAE outlays increased 3.7% to \$55.3 million in 1980-81 over the 1979-80 level of \$52.3 million.

The second largest GPR function, human resources (36.6% of the total), includes state aids to localities and aids to individuals totalling \$732.2 million an increase of \$127.6 million over the 1978-80 level. Included in these outlays were medical assistance and income maintenance payments. Inflation and increased caseloads continue to contribute to major increases in these programs.

Expenditures Supported by Program Revenues

Expenditures of program and program-federal revenues from the General Fund in 1980-81 were \$2,935.9 million. Of this amount, \$924.3 million was for state operations; \$930.0 million was for aids to individuals and \$1,081.5 million was for assistance to units of local government. Shared taxes and tax relief totalling \$873.4 million is included under General Appropriations as local assistance (\$771.3 million) and as aids to individuals (\$102.0 million). Additional direct tax relief payments of \$57.2 million are local assistance outlays from the Education function. The combined total \$930.5 million, is the amount cited elsewhere in this report as the total local share of state revenues.

The University of Wisconsin System accounted for 52.4% of the state operations expenditures supported from program and federal revenues. This amount comes from the share of education expenses financed by student fees and tuition and the federal grants received by the University System.

The Department of Health and Social Services accounts for 65.1% of the aids to individuals expenditures supported by program and federal revenue reflecting primarily the federal share of the medical assistance and AFDC payments made in the state.

EXPENDITURES OF PROGRAM AND PROGRAM-FEDERAL REVENUES (in millions)

<u>Function</u>	<u>Local Assistance</u>	<u>Aids</u>	<u>State Operations</u>	<u>Total</u>	<u>% Total</u>
Commerce	\$.34	\$.43	\$ 30.10	\$ 30.87	1.0%
Education	185.09	72.38	559.72	817.19	27.7
Environmental Resources	.98	-	8.50	9.48	1.2
Human Resources and Resources	117.16	752.78	271.66	1,141.60	38.7
General Executive	6.63	2.39	44.27	53.29	1.8
Judicial	-	-	.69	.69	-
Legislative (inc. Building Prog.)	-	-	.12	.12	-
General Appropriations	771.32	102.03	9.28	882.63	29.6
Total	\$1,081.52	\$930.01	\$924.34	\$2,935.87	100.0%

SEGREGATED FUNDS

Separate from the state's General Fund are the various segregated funds containing monies earmarked exclusively for programs specified by law. In general, the segregated funds hold receipts for programs providing services directly to users who pay for the services through fees and licenses. The Transportation Fund, for example, receives all of the state's gasoline taxes and vehicle registration fees.

Revenues

Segregated fund revenues increased from \$2,481.3 million in 1979-80 to \$2,738.5 million in 1980-81, an increase of \$257.2 million or 10.4%. Additional investment earnings by segregated funds accounted for \$217.1 million of the increase.

Expenditures

Expenditures of Segregated Revenues totaled \$1,922.6 million in 1980-81. Of this amount \$1,732.7 million was for state operations (90%), \$174.6 million went to local units of government (9%) and \$15.4 million was for aids to individuals (1%). Segregated fund expenditures in 1980-81 exceeded those of 1979-80 by \$113 million or 6.2%. These amounts include federal funds totalling \$239 million, earmarked for the various segregated funds.

EXPENDITURES OF SEGREGATED AND SEGREGATED-FEDERAL REVENUES (in millions)

<u>Function</u>	<u>Local Assistance</u>	<u>Aids</u>	<u>State Operations</u>	<u>Total</u>	<u>% Total</u>
Commerce	-	-	\$ 12.79	\$ 12.79	.7%
Education	\$ 7.90	-	2.84	10.74	.6
Environmental Resources	165.61	\$ 6.31	451.00	622.92	32.4
Human Relations & Resources	.17	9.10	153.10	162.37	8.4
General Executive	.20	-	820.57	820.77	42.7
Judicial	-	-	.25	.25	-
Legislature & Building Prog.	-	-	.02	.02	-
General Appropriations	.67	-	181.36	182.03	9.5
Building Programs			110.76	110.76	5.7
Total	\$174.55	\$15.41	\$1,732.69	\$1,922.65	100.0%

The two largest segregated funds, the Conservation Fund and the Transportation Fund, are discussed in greater detail on the following pages. Tables 6 and 7 (pages 21 through 24) provide comparative condition statements for both funds.

Conservation Fund

The Conservation Fund is a segregated fund which provides the financial resources for many of the activities of the Department of Natural Resources. It provides the funding for fish and wildlife management, forestry, parks and recreation, law enforcement and administrative activities.

It should be noted that the various accounts (Fish & Wildlife, Forestry, Parks, Snowmobile, Boat, Motorcycle Recreation, Wisconsin Natural Resources Magazine, and Federal Aids) within the Conservation Fund are individually segregated. Consequently, revenues in the various accounts shall not be diverted for any other purpose than those provided by the Department.

Revenues

Conservation Fund revenues totalled \$76.6 million in 1980-81, an increase of \$9.1 million, or 13.4% over 1979-80. Of the 1980-81 revenues, \$31.3 million was collected in fees from hunters, fishers, boaters, snowmobilers and park users. The balance of the revenues came from the forestry mill tax (\$21.7 million), federal aids (\$15.4 million), and other miscellaneous revenues such as Departmental sales and services and interest earnings (\$8.2 million). The \$9.1 million revenue increase was due to increases in user fees (Lic., Fees, & Registrations) of \$4.4 million, forestry mill tax of \$2.4 million, Federal Aids of \$0.2 million, and other miscellaneous receipts of \$2.1 million.

Expenditures

Expenditures from the Conservation Fund totalled \$65.5 million in 1980-81, an increase of 3.6% over the 1979-80 level of \$63.2 million. This total comprises \$53.1 million of state funds and \$12.4 million of federal funds. The expenditures of state funds were made on the following activities:

<u>Program</u>	<u>\$ In Millions</u>
Resource Management	33.0
Enforcement	6.4
Local Support	3.3
Administrative Services	9.2
Other Activities	<u>1.2</u>
	\$53.1

The 3.6% expenditure increase was due primarily to the increased costs of operations of existing, on-going programs.

• Transportation Fund

The Transportation Fund is a broad purpose special revenue fund created to provide funding for all transportation-related facilities with revenues derived from the use of those facilities. Substantially all of the activities of the Department of Transportation and about \$6.3 million of appropriations to, or for the benefit of, other state agencies are financed from this fund.

Revenues - State Collected

State collected Transportation Fund revenues were \$362.3 million in 1980-81, a net increase of \$21.4 million, or 6.3% over 1979-80. The largest category, motor vehicle fuel taxes, accounted for 58% of these revenues. Increased motor fuel tax revenue is the direct result of the 2¢ per gallon increase in motor fuel taxes which was collected in 1980-81. It had been collected for only two months in 1979-80. Motor fuel dealers in Wisconsin paid taxes of 9¢ per gallon on a total of 2.33 billion gallons, down from 2.45 billion gallons in the previous fiscal year. Revenues from vehicle registrations made up 33.3% of these revenues with an increase of \$4.6 million.

Revenues - Federal, Local and Agency Funds

Revenues from federal, local and internal revolving accounts totalled \$193.5 million in 1980-81, a decrease of \$38.6 million, or 16.6%, from 1979-80. Federal highway aids represented the bulk of this decrease. Federal highway revenues declined by \$36.6 million, or 20.5%, from 1979-80. This decline was caused in part by the nearing completion of Wisconsin's Interstate System, which caused fewer interstate dollars (\$14.5 million, or 30.8%, fewer than in 1979-80) to flow into Wisconsin, and in part by overall reductions in the federal budget.

Inter-Fund Transfers and Extraordinary Adjustments

Transportation Fund revenues were supplemented by \$7.8 million from inter-fund transfers and other non-recurring credits. The 1979-81 biennial budget legislation provided \$2,899,500 (as reduced by a budget cutback) as a transfer from the General Fund. Surpluses within the old State Agency Building Corporation, which were the equity of the Transportation Fund, resulting from interest earned on highway bond proceeds, provided \$1,956,594. \$2,339,376 of excess cash in various federal grant accounts, resulting from a change in accounting practices in the treatment of accounts receivables, were credited to the fund. Audit adjustments of transit aid contracts to various municipalities made in prior years produced \$428,008. Other one-time adjustments totaled \$248,500.

Expenditures

Total Transportation Fund expenditures were \$562.3 million in 1980-81, a decrease of \$27.9 million or 4.7% under 1979-80. The decrease is largely attributable to a reduction in federal highway revenues of \$36.6 million which outpaced slight increases in several other categories. Expenditure levels were also reduced below what they might otherwise have been by administrative actions taken to meet a revenue shortfall. Through these actions gross Transportation Fund appropriations were reduced by \$17.3 million.

The major program expenditures made in 1980-81 are displayed in the following table.

<u>Transportation Fund Expenditures</u>		
	<u>Transportation Fund Revenues</u>	<u>Federal, Local & Agency Funds</u>
	(Millions of Dollars)	
Local Highway Aids	\$122.4	
Highway Safety Aids		\$ 2.4
Highway Improvement	46.8	157.8
Highway Maintenance	70.4	.6
Transit and Elderly and Handicapped Aids	28.0	4.8
Aeronautics Program	.5	12.3
Rail Programs	7.4	5.8
Motor Vehicle Registration and Driver Licensing	25.6	.3
Traffic Enforcement and Weight Inspection	19.0	.8
DOT Management and Operations, Misc. Charges	23.9	3.9
Transportation Commission	1.4	
Internal Service Centers		6.3
Debt Replacement	<u>21.9</u>	
TOTAL EXPENDITURES	\$367.3	\$195.0
		<u>\$562.3</u>

Fund Condition

The unappropriated balance of the fund decreased from \$6.5 million to \$2.4 million in fiscal year 1980-81, down \$4.1 million. To prevent the fund from attaining a deficit position, substantial cut-backs in all transportation related program budgets became necessary and were implemented early in the fiscal year. As a result, lapses of \$17.3 million reduced Transportation Fund gross appropriations from \$391.6 to \$374.3. Comparatively, lapses for the previous fiscal year were \$1.6 million.

A complete statement of Transportation Fund revenues and expenditures is provided in Table 7, pages 22-24.

STATE ACCOUNTING AND CASH MANAGEMENT

Revisions in State's Accounting and Reporting System

During the 70's various bills were introduced in the Legislature that would have required that the State's Accounting and Reporting System operate on an accrual rather than modified cash basis. No action was taken at the time because of uncertainty as to what really constituted "GAAP" (Generally Accepted Accounting Principles) for state governments and the high estimated conversion cost of such a project. However, since the New York City fiscal crisis officials at all levels of government have been under continuing and steadily increasing pressure to provide more and better information concerning the fiscal conditions of government. Moreover, Standard and Poor's, recognizing the severe impact of inflation/recession on the fiscal condition of all governments, has recently warned bond issuers that failure to make financial statements conform to "GAAP" would be considered as a "negative factor" in their bond rating process.

In view of these pressures and demands for greater accountability and financial disclosure, Wisconsin will undertake an estimated 3 year project to convert the state's accounting system to conform to "GAAP". In preparation for this important project, the State Budget Director and Finance Director have been working with other state government officials and representatives of major accounting firms on a project to develop a set of "Preferred Accounting Practices for State Governments" which, hopefully, will be accepted as "GAAP". A State Accounting Advisory Committee has also been established to review and comment on the various issue papers emanating from the national project and to identify changes that will be required in the state's Accounting and Reporting System. Within the next month, a small full-time project team will begin working on conversion plans. Additional data processing support staff will be added as necessary as the various stages of the project are developed. Next year's Annual Fiscal Report will reflect this "GAAP" conversion progress.

Cash Management

Recognizing the state's tight fiscal and cash flow situation, all state agency heads and financial management personnel were requested to attend a one day cash management seminar in December, 1980 to acquaint them with the very latest cash management techniques. As a result of this highly successful seminar, conducted in cooperation with the State Treasurer's Office, Investment Board and the state's official working bank, several state agencies are either now utilizing or have expanded the use of "lock boxes" to further speed up the deposit and investment cycle. Plans are also well underway on the design of a registration renewal system for the Department of Transportation, an automated tax payment lock box for the Department of Revenue, and a pilot test involving the use of the "ACH" (Automated Clearinghouse) technique for AFDC payments. Another similar followup seminar is planned for the near future.

In anticipation of expected temporary cash flow shortfalls in the General Fund at certain points in FY 80-81, action was taken to extend and expand upon the previous emergency cash flow provisions of Chapter 16. A key addition was the authority to temporarily reallocate available balances from other eligible funds/accounts, where necessary, not to exceed \$100 million, in the event that required payments from any fund or account would exceed the available balance in the particular fund or account. Any such temporary reallocation, however, must be reversed as soon as balances permit or within 90 days or by the close of the fiscal year, whichever is earlier. Also, funds utilizing such reallocated balances are assessed a charge equal to the rate of return which the state's investment fund earnings would have created to the fund(s) from which the reallocation was/were made. Utilization of this special \$100 million reallocation of balances authority to overcome temporary cash flow shortfalls in the general fund made it possible to make all payments on schedule without having to resort to such measures as priority ranking, proration or reduction action. Also, since temporary cash flow shortfalls are expected to occur during FY 81-82, the legislature has been asked to increase the temporary reallocation of balances authority from \$100 million to \$200 million.

TABLE 1
1980-81 REVENUES

SOURCE	GENERAL FUND				SEGREGATED				ALL FUNDS	
	GPR AMOUNT	%	PROGRAM AMOUNT	%	GEN. FUND TOTAL AMOUNT	%	SEG. FUNDS TOTAL AMOUNT	%	TOTAL AMOUNT	%
TAXES, GENERAL PURPOSE	\$2,272,392,882	97.5	\$ 57,221,426	1.9	\$2,329,614,308	43.9	\$ 235,539,898	10.1	\$2,565,154,207	33.6
TAXES, LOCAL SHARE		.0	873,315,551	29.3	873,315,551	16.5		.0	873,315,551	11.4
TOTAL TAXES	2,272,392,882	97.5	930,536,977	31.2	3,202,929,859	60.3	235,539,898	10.1	3,438,469,758	45.0
FEDERAL AID	14,847,117	.6	1,399,765,749	47.0	1,414,612,866	26.6	246,655,740	10.6	1,661,268,607	21.8
FEES	4,166,715	.2	190,745,225	6.4	194,911,941	3.7	6,773,295	.3	201,685,237	2.6
LICENSES AND PERMITS	3,006,610	.1	4,969,599	.2	7,976,210	.2	163,207,038	7.0	171,183,248	2.2
SERVICES GENERAL	7,891,087	.3	304,600,615	10.2	312,491,703	5.9	11,188,114	.5	323,679,818	4.2
CONTRIBUTIONS	2,211,794	.1	6,258,987	.2	8,470,781	.2	737,457,807	31.7	745,928,589	9.8
SALE OF PRODUCTS	913,167	.0	74,097,714	2.5	75,010,881	1.4	3,112,172	.1	78,123,054	1.0
INVESTMENT INCOME	12,656,707	.5	19,693,781	.7	32,350,489	.6	782,780,433	33.6	815,130,922	10.7
GIFTS AND GRANTS	14	.0	32,805,802	1.1	32,805,816	.6	4,786,858	.2	37,592,674	.5
OTHER REVENUES	11,510,018	.5	15,191,652	.5	26,701,671	.5	137,713,104	5.9	164,414,775	2.2
TOTAL DEPARTMENTAL EARNINGS	57,203,233	2.5	2,048,129,129	68.8	2,105,332,362	39.7	2,093,674,565	89.9	4,199,006,927	55.0
INTERFUND TRANSFERS	28,037,576		872,864		27,164,712		409,276,675		436,441,387	
LAPSED BALANCES	291,376		291,376							
TOTAL REVENUE	\$2,357,925,068	100.0	\$2,977,501,865	100.0	\$5,335,426,934	100.0	\$2,738,491,138	100.0	\$8,073,918,072	100.0

1979-80 REVENUES

SOURCE	GENERAL FUND				SEGREGATED				ALL FUNDS	
	GPR AMOUNT	%	PROGRAM AMOUNT	%	GEN. FUND TOTAL AMOUNT	%	SEG. FUNDS TOTAL AMOUNT	%	TOTAL AMOUNT	%
TAXES, GENERAL PURPOSE	\$2,019,582,810	93.5	\$ 30,997,846	1.1	\$2,050,580,655	41.9	\$ 220,733,561	10.6	\$2,271,314,217	32.5
TAXES, LOCAL SHARE		.0	929,355,089	34.0	929,355,089	19.0		.0	929,355,089	13.3
TOTAL TAXES	2,019,582,810	93.5	960,352,934	35.1	2,979,935,744	60.8	220,733,561	10.6	3,200,669,305	45.8
FEDERAL AID	58,179,271	2.7	1,217,805,803	44.5	1,275,985,074	26.1	265,197,035	12.7	1,541,182,109	22.1
FEES	3,942,510	.2	166,742,460	6.1	170,684,969	3.5	4,564,236	.2	175,249,205	2.5
LICENSES AND PERMITS	2,524,715	.1	7,701,440	.3	10,226,155	.2	151,518,668	7.3	161,744,822	2.3
SERVICES GENERAL	7,003,922	.3	251,292,677	9.2	258,296,599	5.3	11,010,295	.5	269,306,894	3.9
CONTRIBUTIONS	2,311,845	.1	5,834,543	.2	8,146,391	.2	662,726,241	31.8	670,872,632	9.6
SALE OF PRODUCTS	525,853	.0	71,141,951	2.6	71,667,804	1.5	2,839,767	.1	74,507,570	1.1
INVESTMENT INCOME	48,775,469	2.3	18,031,123	.7	66,806,592	1.4	565,703,442	27.2	632,510,034	9.1
GIFTS AND GRANTS		.0	28,580,556	1.0	28,580,556	.6	3,660,836	.2	32,241,392	.5
OTHER REVENUES	18,096,577	.8	9,243,252	.3	27,339,829	.6	195,388,927	9.4	222,728,756	3.2
TOTAL DEPARTMENTAL EARNINGS	141,360,162	6.5	1,776,373,807	64.9	1,917,733,969	39.2	1,862,609,445	89.4	3,780,343,414	54.2
INTERFUND TRANSFERS	2,769		2,602,567		2,605,336		397,981,031		400,586,367	
LAPSED BALANCES	20,285		20,285							
TOTAL REVENUE	\$2,160,966,025	100.0	\$2,739,309,024	100.0	\$4,900,275,048	100.0	\$2,481,324,036	100.0	\$7,381,599,086	100.0

Chart I
REVENUES BY SOURCE
 (Excluding Interfund Transfers)
 (Millions of Dollars)

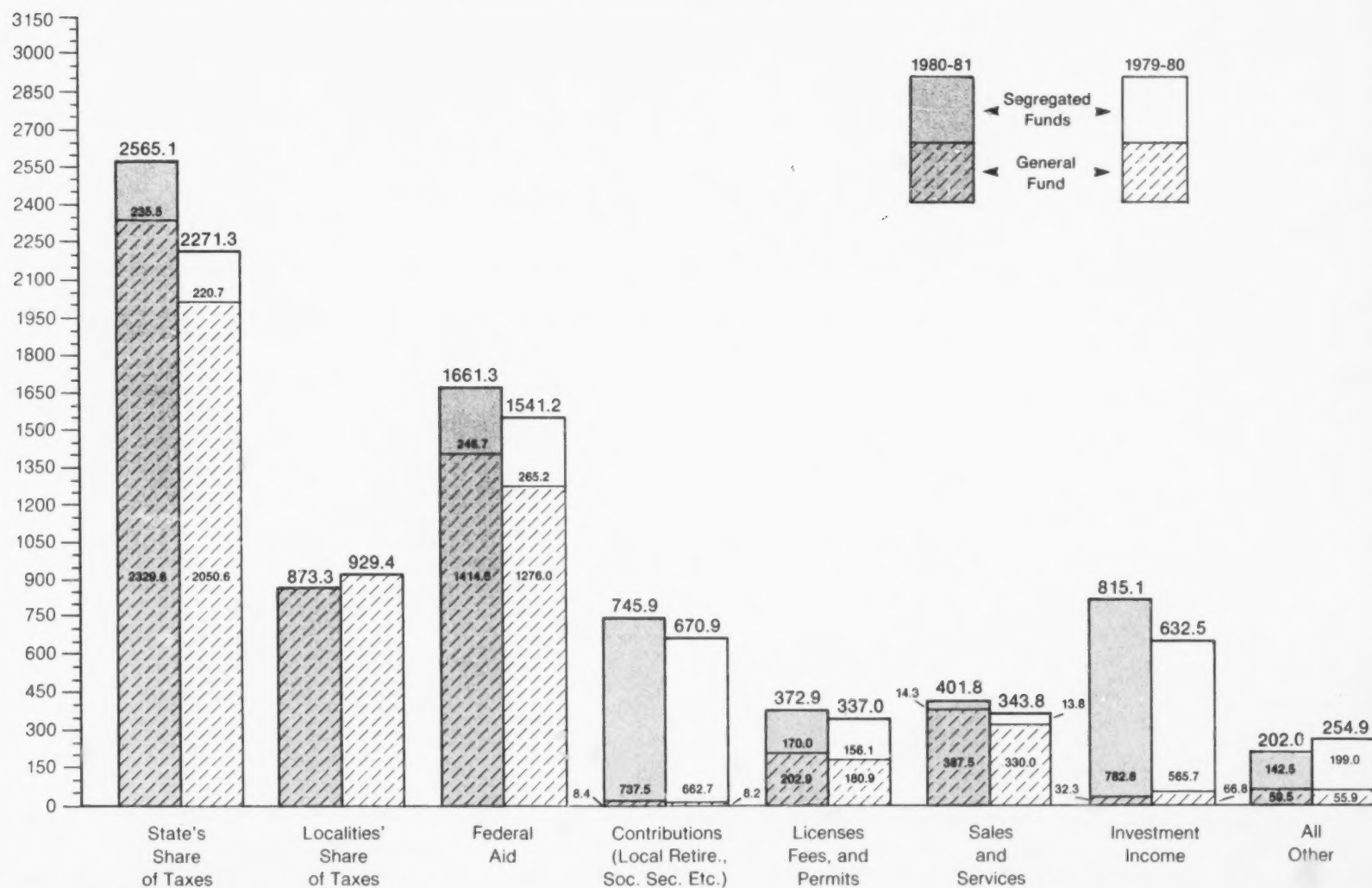


TABLE 2
1980-81 EXPENDITURES

FUNCTION	GENERAL FUND						SEGREGATED		ALL FUNDS	
	GPR AMOUNT	%	PROGRAM AMOUNT	%	GEN. FUND TOTAL AMOUNT	%	SEG. FUNDS TOTAL AMOUNT	%	TOTAL AMOUNT	%
COMMERCE	\$ 19,153,969	.8	\$ 30,861,611	1.1	\$ 50,015,581	.9	\$ 12,793,754	.7	\$ 62,809,335	.9
EDUCATION*	1,327,661,939	52.8	817,197,935	27.8	2,144,859,875	39.3	10,740,342	.6	2,155,600,218	29.2
ENVIRONMENTAL RESOURCES	97,343,038	3.9	9,476,956	.3	106,819,994	2.0	622,919,734	32.4	729,739,729	9.9
HUMAN RELATIONS & RESOURCES	921,478,686	36.6	1,141,607,192	38.9	2,063,085,878	37.8	162,361,331	8.4	2,225,447,210	30.2
GENERAL EXECUTIVE	73,987,698	2.9	53,285,728	1.8	127,273,427	2.3	820,778,559	42.7	948,051,986	12.9
JUDICIAL	23,141,669	.9	689,737	.0	23,831,407	.4	250,151	.0	24,081,558	.3
LEGISLATIVE	19,194,481	.8	115,653	.0	19,310,134	.4	15,235	.0	19,325,370	.3
GENERAL (INCL SHARED REV.) **	34,417,209	1.4	882,633,842	30.1	917,051,051	16.8	182,029,869	9.5	1,099,080,920	14.9
BUILDING PROGRAM		.0		.0		.0	110,759,137	5.8	110,759,137	1.5
TOTAL EXPENDITURES	\$2,516,378,693	100.0	\$2,935,868,657	100.0	\$5,452,247,350	100.0	\$1,922,648,116	100.0	\$7,374,895,466	100.0

1979-80 EXPENDITURES

FUNCTION	GENERAL FUND						SEGREGATED		ALL FUNDS	
	GPR AMOUNT	%	PROGRAM AMOUNT	%	GEN. FUND TOTAL AMOUNT	%	SEG. FUNDS TOTAL AMOUNT	%	TOTAL AMOUNT	%
COMMERCE	\$ 16,013,007	.7	\$ 26,829,528	1.0	\$ 42,842,535	.9	\$ 9,207,049	.5	\$ 52,049,584	.8
EDUCATION*	1,292,264,364	55.8	708,712,273	26.2	2,000,976,637	39.8	9,199,782	.5	2,010,176,419	29.4
ENVIRONMENTAL RESOURCES	56,932,480	2.5	7,468,417	.3	64,400,897	1.3	648,113,788	35.9	712,514,685	10.4
HUMAN RELATIONS & RESOURCES	774,239,907	33.4	951,410,531	35.1	1,725,650,438	34.3	132,511,297	7.3	1,858,161,735	27.2
GENERAL EXECUTIVE	76,133,389	3.3	78,181,081	2.9	154,314,470	3.1	595,366,045	32.9	749,680,515	11.0
JUDICIAL	20,471,904	.9	599,263	.0	21,071,167	.4	205,147	.0	21,276,314	.3
LEGISLATIVE	18,657,243	.8	136,574	.0	18,793,817	.4	27,841	.0	18,821,658	.3
GENERAL (INCL SHARED REV.) **	63,244,304	2.7	935,835,964	34.5	999,080,268	19.9	181,173,550	10.0	1,180,253,818	17.2
BUILDING PROGRAM		.0		.0		.0	234,035,442	12.9	234,035,442	3.4
TOTAL EXPENDITURES	\$2,317,956,598	100.0	\$2,709,173,631	100.0	\$5,027,130,229	100.0	\$1,809,839,941	100.0	\$6,836,970,170	100.0

* Includes \$1,973,973 in 1979-80 and \$2,595,333 in 1980-81 from the Tax Base Loss Reimbursement Appropriation, which is designated LTR in Chapter 20.

** Includes transfer to the Building Trust Fund of \$9,988,350 in 1979-80 and \$9,391,350 in 1980-81, which are shown here as expenditures of the General Fund, but which have been or will be spent in the Building Trust Fund.

Chart II
EXPENDITURES BY FUNCTION
ALL FUNDS
 (Millions of Dollars)

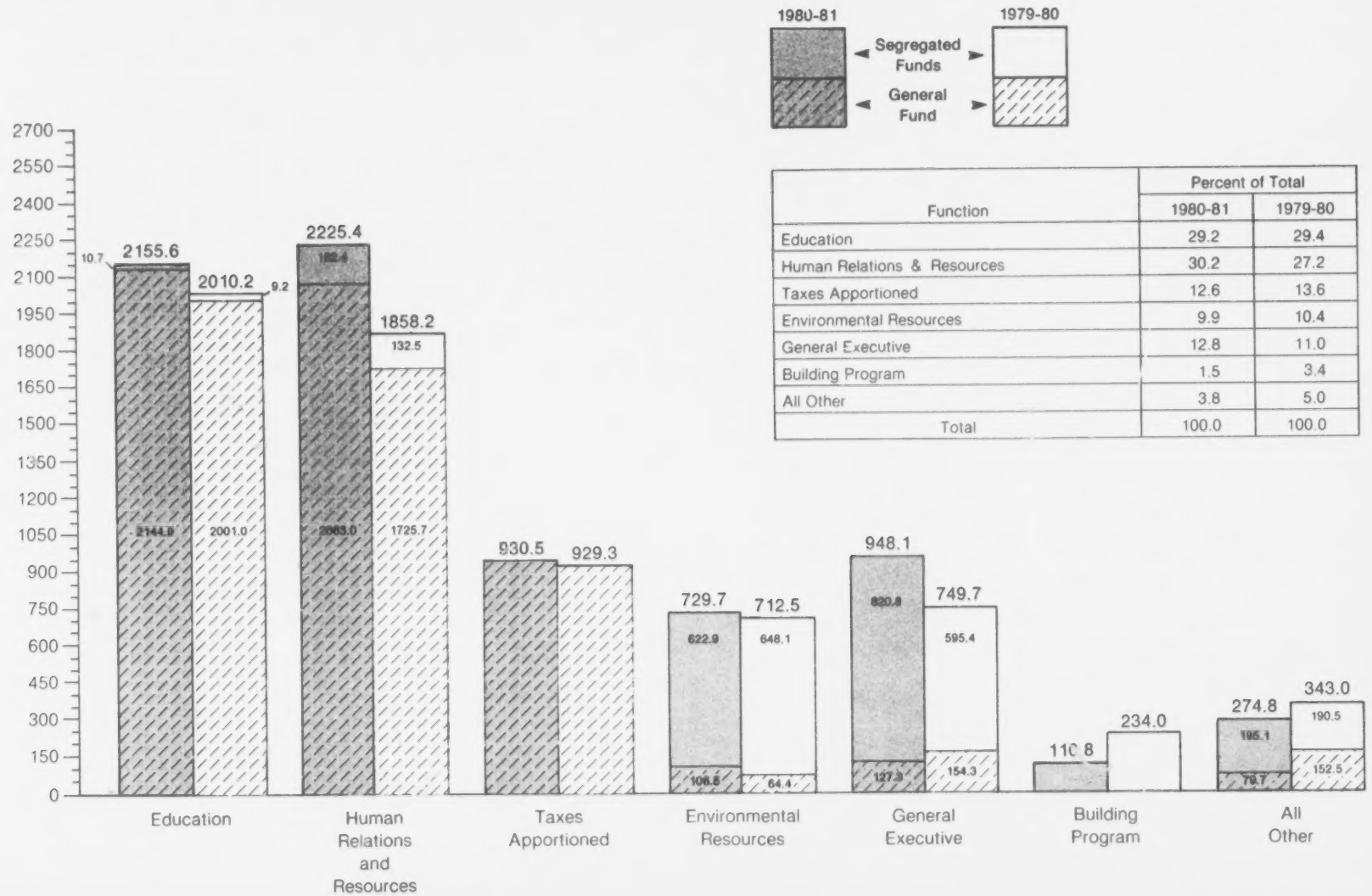


TABLE 3

SUMMARY OF REVENUES AND EXPENDITURES—ALL FUNDS
(Including Interfund Transfers)

Funds by Category	Net Balance 6/30/79	1979-80		Net Balance 6/30/80	1980-81		Net Balance 6/30/81
		Revenue	Expenditures		Revenues	Expenditures	
OPERATING							
General - GPR Surplus	\$280,561,149	\$2,067,934,617	\$2,277,805,219	\$ 70,690,547(a)	\$2,274,007,844	\$2,321,046,236	\$23,652,155
- GPR Continuing	86,297,625	93,031,408	40,151,380	139,177,653	90,594,325	195,332,455	34,439,521
Total GPR	366,858,774	2,160,966,025	2,317,956,599	209,868,200	2,364,602,169	2,516,378,693	58,091,676
Program Revenue	79,451,696	2,739,309,023	2,709,173,632	109,587,087	2,977,501,865	2,935,868,657	151,220,295
Total General Fund	446,310,470	4,900,275,048	5,027,130,231	319,455,287	5,342,104,034(b)	5,452,247,350	209,311,971
Other Segregated Operating Funds							
Conservation	22,960,047	67,504,243	63,168,010	27,296,280	76,629,673	65,531,997	38,393,956
Transportation	56,112,601	604,102,314	590,205,227	70,009,688	561,098,963	562,336,318	68,772,333
Waste Management	-0-	164,126	-0-	164,126	125,788	-0-	289,914
Unemployment Administration	(-) 101,484	49,490,050	48,416,833	971,733	63,289,138	62,487,856	1,773,015
School Income	3,466,182	4,681,463	3,595,661	4,551,984	4,944,025	4,840,962	4,655,047
University Trust Income	8,304,243	4,023,003	2,147,785	10,179,461	4,756,010	2,674,495	12,260,976
Investment Pool Earnings	-0-	168,900	168,900	-0-			
Veterans Trust	62,381,217	2,297,398	3,758,814	60,919,801	2,162,820	22,950,675(c)	40,171,946
Construction	(160,639,461)	(357,343,927)	(413,467,294)	(104,516,094)	(318,407,242)	(291,909,536)	(131,013,800)
Bond Redemption	42,556,981	164,517,579	179,431,852	27,642,708	184,185,730	181,150,399	30,678,039
Building Trust	25,225,764	7,666,312	9,402,628	23,489,448	11,973,682	11,080,016	24,383,114
Capital Improvement	92,856,716	185,160,036	224,632,814	53,383,938	122,247,830	99,679,121	75,952,647
Total Other Seg. Operating	313,762,267	1,089,775,424	1,124,928,524	278,609,167	1,031,413,659	1,012,691,839	297,330,987
Total Operating	760,072,737	5,990,050,472	6,152,058,755	598,064,454	6,373,517,693	6,464,939,189	506,642,958
TRUST AND AGENCY							
Pension and Retirement							
Fixed Retirement Trust	629,389	1,212,450	1,199,954	641,885	1,315,654	1,339,816	617,723
Milwaukee Teacher's Retmt.	193,130,420	37,952,473	9,737,495	221,345,398	47,189,037	10,151,924	258,382,511
State Teacher's Retirement	1,891,828,252	333,380,879	66,224,003	2,158,985,128	416,701,122	74,263,293	2,501,422,957
Wisconsin Retirement	1,928,100,725	389,265,032	79,049,405	2,238,316,352	476,989,434	88,259,732	2,627,046,054
Transaction Amortization Acct.	11,014,887	13,933,055	-0-	24,947,942	93,643,427	-0-	118,591,369
Public Employee Trust	99,478,507	467,786,685	437,941,471	129,323,721	552,681,668	645,871,679	36,133,710
Total Pension & Retirement	4,124,182,180	1,243,530,574	594,152,328	4,773,560,426	1,888,520,342	819,886,444	5,542,194,324
Veterans Mortgage Fund	101,739,395	108,657,986	78,976,992	131,420,389	103,040,490	94,399,059	140,061,820

TABLE 3 (continued)

SUMMARY OF REVENUES AND EXPENDITURES—ALL FUNDS
(Including Interfund Transfers)

Funds by Category TRUST AND AGENCY (Cont'd)	Net Balance 6/30/79	1979-80		Net Balance 6/30/80	1980-81		Net Balance 6/30/81
		Revenue	Expenditures		Revenue	Expenditures	
<u>Insurance</u>							
Insurance	16,396,805	8,886,506	4,183,978	21,099,333	- 1,171,937	8,587,088	11,340,308
Life	17,124,069	2,915,759	808,087	19,231,741	3,093,014	1,076,563	21,248,192
Temporary Workers Compensation	5,828,715	720,195	-0-	6,548,910	- 2,284,913	-0-	4,263,997
Wisconsin Indemnity	7,194	833	-0-	8,027	981	-0-	9,008
Insurance Security	753,397	79,401	134,558	698,240	27,283	720,638	4,885
Work Injury Supplement Benefits	1,889,701	1,271,158	1,361,583	1,799,276	1,753,245	1,371,291	2,181,230
Patient Compensation Fund	9,788,179	3,568,164	3,922,149	9,434,194	6,002,771	2,260,551	13,176,414
Patient Compensation Panel	1,280,251	574,305	205,147	1,649,409	640,186	250,152	2,039,443
Total Insurance	53,068,311	18,016,321	10,615,502	60,469,130	8,060,630	14,266,283	54,263,477
<u>Local Government Pooled Investment</u>	24,549,104	5,516,801	-0-	30,065,905	- 9,268,361	-0-	20,797,544
<u>State Housing Authority Reserve</u>	5,632,535	40,583	788,683	4,884,435	761	-0-	4,885,196
<u>Industrial Building Const. Loan</u>	200,908	1,805	-0-	202,713	2,091	-0-	204,804
<u>Investment & Local Impact Fund</u>	135,918	469,729	377,913	227,734	208,310	204,491	231,553
<u>Wisconsin Election Campaign Fund</u>	287,303	558,167	-0-	845,470	143,726	-0-	989,196
<u>Education and Welfare</u>							
Agricultural College	305,281	-0-	-0-	305,281	-0-	-0-	305,281
Benevolent	13,500	-0-	-0-	13,500	-0-	-0-	13,500
Normal School	13,575,373	306,707	-0-	13,882,080	543,090	-0-	14,425,170
School	81,419,387	8,911,795	-0-	90,331,182	8,669,698	-0-	99,000,880
University	234,129	-0-	-0-	234,129	-0-	-0-	234,129
University Trust Principal	31,203,992	5,538,145	-0-	36,742,137	7,156,700	-0-	43,898,837
Total Education & Welfare	126,751,662	14,756,647	-0-	141,508,309	16,369,488	-0-	157,877,797
<u>Summary</u>							
Operating	760,072,737	5,990,050,472	6,152,058,755	598,064,454	6,373,517,693	6,464,939,189	506,642,958
Trust and Agency	4,436,547,316	1,391,548,613	684,911,418	5,143,184,511	1,707,077,477	928,756,277	5,921,505,711
Gross Total - All Funds	5,196,620,053	7,381,599,085	6,836,970,173	5,741,248,965	8,080,595,170(b)	7,393,695,466(c)	6,428,148,669
Interfund Transfers	-0-	(-)400,586,367	(-)400,586,367	-0-	(-)436,441,387	(-)436,441,387	-0-
NET TOTAL - ALL FUNDS	<u>\$5,196,620,053</u>	<u>\$6,981,012,718</u>	<u>\$6,436,383,806</u>	<u>\$5,741,248,965</u>	<u>\$7,644,153,783</u>	<u>\$6,957,254,079</u>	<u>\$6,428,148,669</u>

- (a) The previously reported FY 79-80 General Fund surplus was \$72,627,045 which included the \$70,690,547 net operating balance and \$1,936,498 in net adjustments involving prior year transactions. During FY 80-81, however, one of these adjustments amounting to \$490,602 was reversed.
- (b) The FY 80-81 General Fund and All Funds income totals shown here differ from the revenue totals shown on Table 1 by \$6.7 million because Table 1 does not reflect adjustments to the surplus for the two years and other non-current income.
- (c) The FY 80-81 Segregated and All Funds expenditure totals shown here differ from the totals shown on Table 2 due to balance sheet adjustments involving the Veterans Trust Fund in the amount of \$18.8 million.

TABLE 4

TAX REVENUES—ALL FUNDS

	1980-81		STATE SHARE	1979-80		STATE SHARE
	TOTAL TAXES LESS REFUNDS	SHARED REVENUES & PROP TAX RELIEF		TOTAL TAXES LESS REFUNDS	SHARED REVENUES & PROP TAX RELIEF	
GENERAL FUND						
INCOME TAXES						
INDIVIDUAL	1,654,862,534		1,654,862,534	1,430,476,129		1,430,476,129
CORPORATION	255,663,399		255,663,399	311,320,718		311,320,718
TOTAL INCOME TAXES	1,910,525,933		1,910,525,933	1,741,796,847		1,741,796,847
SALES AND EXCISE TAXES						
4% GENERAL SALES & USE	901,495,552		901,495,552	853,863,453		853,863,453
CIGARETTE	88,296,422		88,296,422	86,950,514		86,950,514
LIQUOR	30,276,423		30,276,423	30,873,549		30,873,549
MALT BEVERAGE (BEER)	11,279,336		11,279,336	9,910,389		9,910,389
TOTAL SALES AND EXCISE TAXES	1,031,347,733		1,031,347,733	981,597,905		981,597,905
PUBLIC UTILITY TAXES						
PRIVATE LIGHT, HEAT & POWER	61,447,375		61,447,375	63,969,969		63,969,969
MUNICIPAL LIGHT, HEAT & POWER	365,682		365,682	359,620		359,620
TELEPHONE	80,919,823		80,919,823	73,057,641		73,057,641
PIPELINE	4,811,825		4,811,825	5,156,317		5,156,317
ELECTRIC COOPERATIVE	5,847,052		5,847,052	4,740,951		4,740,951
FREIGHT LINE	1,934,875		1,934,875	1,560,437		1,560,437
TELEGRAPH	106,151		106,151	97,079		97,079
CONSERVATION AND REGULATION	60,726		60,726	66,298		66,298
TOTAL PUBLIC UTILITY TAXES	155,493,509		155,493,509	149,008,312		149,008,312
INHERITANCE, ESTATE & GIFT						
INHERITANCE AND ESTATE	51,095,769		51,095,769	54,511,107		54,511,107
GIFT	3,419,358		3,419,358	2,280,267		2,280,267
TOTAL DEATH & GIFT TAXES	54,515,127		54,515,127	56,791,374		56,791,374
MISCELLANEOUS TAXES						
INSURANCE COMPANIES (PREMIUMS)	40,225,619		40,225,619	39,878,308		39,878,308
INSURANCE-FIRE DEPT. DUES	4,159,108	4,136,656	22,453	3,951,517	3,909,359	42,158
LAWSUIT (COURTS)	3,810,989		3,810,989	4,075,306		4,075,306
REAL ESTATE TRANSFER FEE	2,244,305		2,244,305	2,390,565		2,390,565
OCCUPATIONAL IRCN ORE CONC	65,571		65,571			
BINGO	429,369		429,369	362,542		362,542
OCCUPATIONAL-COAL	38,385		38,385	18,688		18,688
OCCUPATIONAL-BEES	5,081		5,081	7,129		7,129
BOXING CLUBS (10% ONLY)	6,344		6,344	1,221		1,221
NET PROCEEDS-METALLIFEROUS MIN	9,653		9,653	43,939		43,939
TOTAL MISCELLANEOUS TAXES	50,994,424	4,136,656	46,857,768	50,729,215	3,909,359	46,819,856

TABLE 4 (continued)

TAX REVENUES—ALL FUNDS

	1980-81			1979-80		
	TOTAL TAXES LESS REFUNDS &	SHARED REVENUES & PROP TAX RELIEF	STATE SHARE	TOTAL TAXES LESS REFUNDS &	SHARED REVENUES & PROP TAX RELIEF	STATE SHARE
GENERAL FUND						
SUBTOTAL-GPR TAX REVENUE	3,202,876,726	4,136,656	3,198,740,070	2,979,923,653	3,909,359	2,970,014,294
SHARED REVENUE, SUPPLEMENTS & PROPERTY TAX RELIEF						
SHARED REVENUE		389,395,248	389,395,248-		412,015,993	412,015,993-
MACHINERY& EQUIP REIMBURSEMENT		53,752,777	53,752,777-		49,559,977	49,559,977-
GENERAL PROPERTY TAX RELIEF		210,471,000	210,471,000-		210,471,000	210,471,000-
NET-PERS PROP TAX RELIEF(PPTR)		113,527,700	113,527,700-		149,003,800	149,003,800-
SCHOOL AID TRANSFER FROM PPTR		57,162,500	57,162,500-		30,985,500	30,985,500-
HOMESTEAD TAX CREDIT		91,936,964	91,936,964-		92,577,606	92,577,606-
SPECIAL 1978 PROPERTY TAX CR					4,753,190	4,753,190-
ALTERNATIVE ENERGY CR					221,236	221,236-
FARM PRESERVATION TAX CREDIT		10,095,206	10,095,206-		6,842,927	6,842,927-
TOTAL SHARED REVENUE, SUPPLS & PROPERTY TAX		926,341,395	926,341,395-		956,431,229	956,431,229-
TOTAL GPR TAX REVENUE	3,202,876,726	930,478,051	2,272,398,675	2,979,923,653	960,340,588	2,019,583,065
PROGRAM TAX REVENUE						
BOXING CLUBS - (90%)	57,094		57,094	10,987		10,987
OCCUPATIONAL-MINK	1,161		1,161	1,105		1,105
TOTAL PROGRAM TAX REVENUE	58,255		58,255	12,092		12,092
TOTAL-GENERAL FUND TAX REVENUE	3,202,934,981	930,478,051	2,272,456,930	2,979,935,745	960,340,588	2,019,595,157
TRANSPORTATION FUND						
MOTOR FUEL TAX	209,605,985		209,605,985	195,865,760		195,865,760
AIR-CARRIER	1,603,787		1,603,787	1,956,094		1,956,094
RAILROAD	2,091,400		2,091,400	3,134,755		3,134,755
PATIENT COMPENSATION PANELS						
PATIENT COMPENSATION PANELS	3,240		3,240	2,442		2,442
CONSERVATION FUND						
2/10 MILL FORESTRY PROPERTY TX	21,691,305		21,691,305	19,335,329		19,335,329
FOREST CROP TAXES	544,180		544,180	439,182		439,182
TOTAL STATE TAXES	3,438,474,878	930,478,051	2,507,996,827	3,200,669,307	960,340,588	2,240,328,719

TABLE 5

COMPARATIVE CONDITION OF THE GENERAL FUND

	June 30, 1981	June 30, 1980	June 30, 1979
ASSETS			
Cash	\$ 784	\$ 120	\$ 244
Investments (see glossary)	65,211,400	294,735,180	574,335,828
<u>Loans Receivable</u>			
Student Loans	9,587,124	11,287,393	\$12,677,858 (c)
Veterans Loans			<u>2,194,661</u>
<u>Accounts Receivable</u>			
Due From Other Funds	\$ 208,408	\$1,419,820	923,088
Due From Counties (b)	-0-	1,092,997	-0-
Due From Others for Svcs., Taxes(a)	402,446,365	339,997,724	312,626,013
Due From Veterans Trust Fund	11,900,000	16,200,000	18,800,000
	414,554,773	358,710,541	332,349,101
Cash Advances	<u>2,083,070</u>	<u>2,031,445</u>	<u>1,925,870</u>
Total Assets	<u>\$491,437,151</u>	<u>\$666,764,679</u>	<u>\$ 923,483,562</u>
LIABILITIES			
<u>Due Localities</u>			
Shared Revenues	\$ 5,333,520	-0-	\$ 1,072,227
Bill Payable	268,169,157	\$325,476,996	456,135,479
Tax Deposits	1,013,256	1,326,630	1,462,076
Due Other Funds	99,625	205,900	504,113
Total Liabilities	<u>\$274,615,558</u>	<u>\$327,009,526</u>	<u>\$459,173,895</u>
FUND BALANCES			
<u>Program Revenue</u>			
Reserve For Continuing Balances	\$144,873,518 (d)	\$109,353,453 (d)	\$76,917,394 (d)
Reserve For Cash Advances	<u>1,956,400</u>	<u>1,906,400</u>	<u>1,733,500</u>
<u>General Purpose Revenue</u>			
Reserve For Encumbrances	25,380,929	88,233,237	22,201,110
Reserve For Continuing Balances	9,058,591	51,435,018	64,096,514
Reserve For Loan To Vet. Trust Fund	<u>11,900,000</u>	<u>16,200,000</u>	<u>18,800,000</u>
	46,339,520	155,868,255	105,097,624
Unappropriated Balance	<u>23,652,155</u>	<u>72,627,045 (e)</u>	<u>280,561,149</u>
Total Liabilities and Fund Balances	<u>\$491,437,151</u>	<u>\$666,764,679</u>	<u>\$923,483,562</u>

(a) Consists of collections during the period July 1 thru July 31 applicable to the preceding year as follows:

	1980-81	1979-80	1978-79
Tax Accruals Pursuant to s. 20.002(2) Stats.			
Sales Tax	\$ 93,767,276	\$ 71,155,714	\$ 72,171,496
Individual Income	130,667,589	114,015,277	108,855,157
Other	<u>1,370,471</u>	-0-	-0-
Sub-Total	225,805,336	185,170,991	181,026,653
Federal Aid, services, sales, etc. earned by program appropriations	<u>176,641,029</u>	<u>154,826,733</u>	<u>131,599,360</u>
	<u>\$402,446,365</u>	<u>\$339,997,724</u>	<u>\$312,626,013</u>

(b) Advances on Human Services Cost reimbursement.

(c) Student Loans under Wis. Statutes 25.17(3)(bf) are now funded through bonds, advances from General Fund being repaid.

(d) Includes (\$5,637,304 - 1981) of Liquidator Acct. Balances with Insurance Commission. (\$2,641,301 - 1980)

(e) The previously reported FY 79-80 General Fund surplus was \$72,627,045 which included the \$70,690,547 net operating balance and \$1,936,498 in net adjustments involving prior year transactions. During FY 80-81, however, one of these adjustments amounting to \$490,602 was reversed.

TABLE 6
CONSERVATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1980-1981		1979-1980	
	STATE FUNDS	FEDERAL FUNDS	STATE FUNDS	FEDERAL FUNDS
OPENING BALANCE (CASH)	\$31,079,114	\$(-)3,782,834	\$25,993,933	\$(-)3,033,886
REVENUES				
User Fees (Lic., Fees, Stickers, Regist.)	\$31,364,020	-0-	\$26,879,795	-0-
Mill Tax (Forestry)	21,691,305	-0-	19,335,329	-0-
Severance Tax (Forestry)	544,180	-0-	439,182	-0-
Other Receipts (Sales, Services, Int.)	7,568,005	-0-	5,613,867	-0-
Federal Aids	-0-	\$15,462,163	-0-	\$15,236,070
Total Revenue	\$61,167,510	\$15,462,163	\$52,268,173	\$15,236,070
EXPENDITURES				
Resource Management	\$32,956,013	\$ 6,236,186	\$29,273,552	\$ 8,431,080
Enforcement	6,438,659	396,393	5,876,203	329,289
Local Support	3,266,132	3,776,567	3,184,547	5,328,781
Administrative Services	9,228,937	2,002,638	8,115,506	1,895,868
Other Activities	1,230,473	-0-	733,184	-0-
Total Expenditures	\$53,120,214	\$12,411,784	\$47,182,992	\$15,985,018
CLOSING BALANCE (CASH)	<u>\$39,126,410</u>	<u>\$(-)732,455</u>	<u>\$31,079,114</u>	<u>\$(-)3,782,834</u>
LESS RESERVES FOR COMMITMENTS				
Encumbrances	\$(-)3,239,241		\$(-)3,367,181	
UNAPPROPRIATED BALANCE	<u>\$35,887,169</u>		<u>\$27,711,933</u>	

TABLE 7
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1980-81		1979-80	
	State Funds	Federal, Local & Agency Funds	State Funds	Federal, Local & Agency Funds
Opening Balance	\$75,358,868.34	\$(-)5,349,171.42	\$ 67,243,944.64	\$(-)11,126,335.13
Revenues				
Motor Fuel Taxes ^a	\$209,605,984.89		\$195,865,759.50	
Vehicle Registration	120,671,099.98	\$232,857.17	116,078,373.35	\$250,888.22
Drivers License Fees	10,861,031.00		8,715,472.32	
Motor Carrier Fees	1,844,927.68		1,189,490.89	
Other Motor Vehicle Fees	3,441,774.42		1,590,883.51	
Overweight/Oversize Permits ^b	1,281,232.50		202,756.00	
Investment Earnings	9,681,776.98		11,171,805.98	
Aeronautical Taxes and Fees	1,736,057.93		2,151,661.64	
Rail Property Taxes	2,091,400.34		3,189,275.50	
Dealers' Licenses	166,065.95		117,962.50	
Transportation Commission Assessments	514,781.12		416,904.15	
Miscellaneous	446,625.16	343,467.30	238,072.83	107,543.34
Service Center Operations		6,301,686.23		8,317,253.44
Highway Assistance - Federal		141,970,185.65		178,592,201.48
Highway Assistance - Local		19,428,079.58		24,818,761.19
Airport Assistance - Federal		8,864,483.58		10,273,404.66
Airport Assistance - Local		2,162,709.55		1,465,848.34
Railroad Assistance - Federal		2,065,305.09		1,432,677.32
Railroad Assistance - Local		923,162.26		105,227.20
Transit Assistance - Federal		2,331,443.42		1,215,569.84
Transit Assistance - Local		2,122,521.16		17,095.73
Facilities Management and Planning-Federal		3,334,003.67		3,632,096.20
Hwy. Safety & Enforcement Assist.-Federal		3,392,199.16		1,841,054.95
Total Revenues	\$362,342,757.95	\$193,472,103.82	\$340,928,418.17	\$232,069,621.91
Inter-Fund Transfers and Adjustments				
General Fund Supplement	2,899,500.00		30,500,000.00	
State Agency Building Corp.	1,956,593.76		1,110,000.00	
Lapse of Excess Federal Acct. Balances ^c	2,339,375.64	(-)2,339,375.64		
Lapse of Excess Service Center Balances	140,000.00	(-) 140,000.00		
Other	428,007.65		935,000.00	(-)1,445,725.66
Total Inter-Fund Transfers & Adjustments	7,762,477.05	(-)2,479,375.64	32,545,000.00	(-)1,445,725.66
Total Available	\$445,465,103.34	\$185,643,556.76	\$440,717,362.81	\$219,497,561.12

TABLE 7 (continued)

TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

	1980-81		1979-80	
	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>
<u>Expenditures</u>				
<u>Local Assistance</u>				
Highways	\$119,296,826.90		\$136,060,831.31	
Mass Transit	27,531,088.84		12,000,036.48	
Railroads	3,904,500.70		1,053,219.76	
Driver Training	3,063,081.20		3,295,180.00	
Total Local Assistance	<u>\$153,795,497.64</u>		<u>\$152,409,267.55</u>	
<u>Aids to Individuals and Organizations</u>				
Railroad Crossings	\$3,117,839.15	\$1,967,364.83	\$2,214,013.42	\$422,731.14
Elderly and Handicapped	475,946.68		257,044.68	
Total Aids to Individuals and Organizations	<u>\$3,593,785.83</u>	<u>\$1,967,364.83</u>	<u>\$2,471,058.10</u>	<u>\$422,731.14</u>
<u>State Operations</u>				
Highway Improvements	\$46,844,429.71	\$157,827,948.59	\$47,144,692.51	\$191,905,865.00
Highway Maintenance	70,402,778.86	622,104.18	69,924,798.64	331,293.88
Airport Improvements	518,287.69	12,343,345.76	937,673.84	11,433,801.43
Railroad Continuation and Improvement	342,881.54	3,792,929.96	5,782,066.10	1,189,800.47
Transit Assistance		4,803,816.29		1,378,102.25
Traffic Enforcement and Inspection	18,981,469.98	764,201.93	17,847,524.54	426,937.13
Highway Safety		2,385,669.41		1,628,266.66
Transportation Facilities Management	10,934,704.87	1,443,294.71	10,812,310.85	1,635,208.07
General Administration and Planning	12,262,809.10	2,377,994.95	11,838,534.15	2,469,021.60
Transportation Commission	1,427,835.90		1,496,384.06	
Vehicle Registration & Drivers Licensing	25,639,643.04	257,833.56	26,880,635.95	248,012.13
Debt Repayment and Interest	21,891,863.10		17,451,249.99	
Service Centers		6,256,414.78		8,940,423.47
Miscellaneous	695,094.42	162,317.32	362,298.19	2,837,269.31
Total State Operations	<u>\$209,941,798.21</u>	<u>\$193,037,871.44</u>	<u>\$210,478,168.82</u>	<u>\$224,424,001.40</u>
Total Expenditures	<u>\$367,331,081.68</u>	<u>\$195,005,236.27</u>	<u>\$365,358,494.47</u>	<u>\$224,846,732.54</u>
Ending Balance	<u>\$78,134,021.66</u>	<u>\$(-)9,361,679.51</u>	<u>\$75,358,868.34</u>	<u>\$(-)5,349,171.42</u>

TABLE 7 (continued)
TRANSPORTATION FUND
STATEMENT OF OPERATIONS AND CONDITION

		1979-80	
	<u>State Funds</u>	<u>Federal, Local & Agency Funds</u>	<u>State Funds</u>
<u>Less Reserves For Continuing</u>			
<u>Appropriation Balances</u>			
Local Highway Aids	\$ 1,655,127.05		\$ 500,486.24
Mass Transit Aids	3,877,081.21		3,981,150.23
Railroad Continuation	10,011,162.26		6,766,379.78
Elderly and Handicapped Transit Aids	341,020.12		460,938.09
Railroad Crossing Repair Aids	1,566,045.25		1,863,425.64
Highway Improvement	46,043,213.43		42,526,169.29
Highway Maintenance	9,176,720.61		9,443,770.71
Airport Improvements	993,974.99		802,162.68
Boating Facilities Aids	476,000.00		826,699.20
Snowmobile Trail Aids	657,525.85		
General Operations and Miscellaneous	976,945.13		1,715,572.73
	<u>\$75,774,815.90</u>		<u>\$68,886,754.59</u>
<u>Total Reserves</u>			
	<u>\$ 2,359,205.76</u>		<u>\$ 6,472,113.75</u>
<u>Unappropriated Balance</u>			

TRANSPORTATION FUND FOOTNOTES

- ^a Motor fuel taxes were 9¢ per gallon for the entire 1981 fiscal year. An increase from 7¢ to 9¢ per gallon and an accounting change, both occurring during the previous year, confuse the comparativeness of this revenue. Motor fuel taxes were collected from dealers on 2.33 billion gallons during FY 1981, down from 2.45 billion gallons in the previous 12 months.
- ^b The annual budget review legislation, Chapter 221, Laws of 1979, increased the permit fees for overweight and oversize vehicles for all permit categories.
- ^c \$2,339,376 of excess cash reserves are being lapsed to the Transportation Fund from various federal grant accounts resulting from accounting practices in prior years in the treatment of federal accounts receivables.



SUPPORTING TABLES AND ADDITIONAL INFORMATION

- B-1 State Payments to Localities for Property Tax Relief and Shared Revenues by County
- B-2 State and Federal Local Assistance
- B-3 State and Federal Aids to Individuals and Organizations
- B-4 General Purpose Revenue Sum Sufficient Appropriations Comparison
- B-5 Debt Service Maturity Schedule
- B-6 State Building Trust Fund: Revenues and Expenditures
- B-7 Capital Improvement Fund: Revenues and Expenditures
- B-8 Employee Pension Funds
- General Comments and Glossary

TABLE B-1
STATE PAYMENTS TO LOCALITIES FOR
PROPERTY TAX RELIEF AND SHARED REVENUES
BY COUNTY 1980-1981

COUNTY	ESTIMATED TOTAL POP. 1/1/80	GENERAL PROPERTY TAX RELIEF	PERSONAL PROP. TAX RELIEF	SHARED REVENUE PAYMENT	FIRE DEPT. DUES	MANUFACTURING & EQUIPMENT TAX RELIEF	TOTAL SHARED REVENUE PROP. TAX RELIEF PAYMENTS
ADAMS	12,034	\$ 381,888	\$ 89,994	\$ 448,399	\$ 12,352	\$ 50,591	\$ 983,224
ASHLAND	16,194	494,977	212,533	1,768,663	10,313	200,434	2,686,919
BARRON	37,641	1,154,420	842,544	2,471,032	29,794	209,398	4,767,187
BAYFIELD	13,201	376,827	96,574	683,604	13,445	34,430	1,224,881
BROWN	173,070	8,524,114	5,264,806	17,008,747	155,243	2,737,592	33,690,502
BUFFALO	13,971	412,642	408,186	1,451,676	11,756	75,681	2,359,942
BURNETT	11,494	358,496	165,335	444,294	12,086	42,590	1,022,802
CALUMET	31,050	1,196,510	969,636	2,242,344	21,846	340,394	4,776,730
CHIPPEWA	51,090	1,184,668	1,329,578	4,348,810	33,632	437,710	7,334,398
CLARK	31,845	838,683	828,784	1,855,416	25,024	185,234	3,733,142
COLUMBIA	41,931	1,140,791	923,184	3,542,893	38,895	273,579	5,919,342
CRAWFORD	16,089	468,092	436,507	989,652	10,918	138,567	2,013,736
DANE	313,201	16,429,583	5,152,283	26,632,593	305,436	2,557,900	51,077,794
DODGE	74,377	2,455,938	2,117,156	4,845,975	62,059	613,202	10,094,330
DOOR	24,216	789,110	1,068,748	934,544	30,612	122,600	2,945,614
DOUGLAS	43,799	1,659,603	660,144	4,432,338	29,980	516,812	7,298,877
DUNN	33,154	1,058,783	697,989	2,519,105	20,905	226,641	4,523,423
EAU CLAIRE	78,085	3,034,687	1,451,139	7,108,753	58,354	875,913	12,528,847
FLORENCE	3,526	101,897	21,792	127,905	3,411	9,011	264,016
FOND DU LAC	86,974	3,031,076	2,511,322	7,043,695	68,672	851,158	18,505,923
FOREST	8,493	167,612	46,806	363,141	7,338	38,353	623,251
GRANT	50,574	1,406,493	1,147,042	3,266,907	36,875	284,310	6,141,626
GREEN	28,891	1,279,400	863,249	1,529,657	30,414	175,997	3,878,716
GREEN LAKE	18,112	581,119	438,724	955,564	19,257	128,044	2,122,709
IOWA	19,330	900,427	644,223	1,197,005	18,154	135,376	2,865,185
IRON	6,328	292,341	47,679	492,445	5,145	38,318	875,927
JACKSON	16,491	411,828	324,818	936,885	12,023	88,598	1,774,152
JEFFERSON	64,058	2,212,486	1,510,445	4,196,467	61,408	570,622	8,551,427
JUNEAU	20,124	606,838	339,562	1,180,902	15,083	131,808	2,274,193
KENOSHA	120,020	4,370,127	2,211,354	11,240,267	105,715	1,510,350	19,437,819
Kewaunee	19,364	532,123	475,523	2,038,868	15,403	130,272	3,192,188
LA CROSSE	89,950	2,477,802	1,717,128	7,135,530	72,960	852,105	12,255,525
LAFAYETTE	17,131	612,349	517,978	916,686	16,443	72,565	2,136,022
LANGLADE	19,512	612,732	368,852	1,514,547	16,397	168,331	2,680,858
LINCOLN	26,068	858,796	552,402	1,966,663	20,768	232,522	3,631,153
MANITOWOC	81,744	2,836,076	2,434,495	8,302,207	66,854	1,018,180	14,657,811
MARATHON	108,846	3,443,163	2,450,386	6,523,682	96,118	808,606	13,381,955
MARINETTE	37,352	1,255,484	871,443	2,661,332	31,591	432,215	5,312,065
MARQUETTE	10,684	206,372	113,161	425,072	10,016	36,355	790,976
MILWAUKEE	944,139	59,116,228	32,165,828	115,034,169	795,170	19,111,005	226,222,401
MONROE	34,329	768,545	718,122	2,390,003	22,260	240,233	4,139,164
OCONTO	28,957	745,693	562,710	1,686,192	24,348	201,559	3,220,502
ONEIDA	30,899	1,008,848	355,749	1,471,556	38,218	241,084	3,115,455
OUTAGAMIE	127,964	4,826,709	3,184,374	11,885,578	109,919	1,918,885	21,925,466
OZAUCKEE	65,761	3,097,006	1,369,275	3,260,101	83,602	420,139	8,230,123

TABLE B-1 (continued)
STATE PAYMENTS TO LOCALITIES FOR
PROPERTY TAX RELIEF AND SHARED REVENUES
BY COUNTY 1980-1981

(Rounded to nearest dollar)

COUNTY	ESTIMATED TOTAL POP. 1/1/80	GENERAL PROPERTY TAX RELIEF	PERSONAL PROP. TAX RELIEF	SHARED REVENUE PAYMENT	FIRE DEPT. DUES	MANUFACTURING MACHINERY & EQUIPMENT TAX RELIEF	TOTAL SHARED REVENUE PROP. TAX RELIEF PAYMENTS
PEPIN	7,310	300,812	219,737	496,019	5,560	42,668	1,064,796
PIERCE	30,297	898,332	456,641	1,979,790	22,706	175,805	3,533,275
POLK	31,322	1,102,316	668,359	1,770,485	27,756	181,475	3,750,390
PORTAGE	53,645	1,811,132	807,306	3,355,789	48,246	390,299	6,412,771
PRICE	15,411	356,890	290,267	914,184	10,886	150,522	1,722,748
RACINE	173,222	7,043,993	4,706,604	17,729,944	155,473	2,444,567	32,080,582
RICHLAND	17,035	572,936	526,623	975,787	11,940	100,050	2,187,336
ROCK	136,603	4,270,361	2,898,161	11,398,780	114,738	1,537,710	20,219,750
RUSK	15,139	490,430	385,487	992,578	10,343	87,946	1,966,783
ST CROIX	42,197	1,642,619	1,066,322	2,462,489	34,616	244,037	5,450,083
SAUK	42,578	1,549,714	993,663	2,770,941	40,308	314,161	5,668,788
SAWYER	12,294	423,052	108,148	418,718	11,792	33,957	995,666
SHAWANO	34,718	994,312	690,614	1,915,258	28,921	191,691	3,820,796
SHEBOYGAN	99,657	4,101,696	2,865,268	9,371,285	91,824	1,249,630	17,679,703
TAYLOR	18,534	455,248	461,608	964,681	14,557	94,658	1,990,752
TREMPEREAU	25,087	695,216	618,021	1,688,907	20,137	184,864	3,207,146
VERNON	25,209	659,396	600,094	1,828,159	18,326	122,741	3,228,716
VILAS	15,721	487,550	98,597	350,878	32,349	33,126	1,002,500
WALWORTH	67,815	3,364,859	1,023,048	3,651,568	86,049	450,382	8,575,886
WASHBURN	12,607	370,945	144,366	617,849	10,794	52,105	1,196,059
WASHINGTON	83,627	3,283,842	1,997,945	4,876,179	84,882	593,713	10,836,561
WAUKESHA	276,886	11,166,343	5,108,676	13,581,451	342,343	1,854,363	32,053,177
WAUPACA	40,763	1,233,340	857,395	2,478,995	37,667	287,862	4,895,259
WAUSHARA	17,373	566,649	199,362	764,332	17,106	62,889	1,610,339
WINNEBAGO	130,754	4,999,802	3,520,086	12,383,186	113,912	2,059,766	23,076,752
WOOD	71,653	2,743,575	1,534,950	6,061,815	57,210	1,161,623	11,559,173
MENOMINEE	2,779	68,610	791	162,330		18,913	250,644
PAID TO PUBLIC UTILITIES		15,097,648					15,097,648
SUBTOTAL		210,471,000	113,527,700	389,434,241	4,136,656	53,752,777	771,322,374
Adjustments - See Footnote (a)				(-) 152,729			(-) 152,729
Adjustments - See Footnote (b)				113,736			113,736
Total Apportionments		\$210,471,000	\$113,527,700	\$389,395,248	\$4,136,656	\$53,752,777	771,283,381
Farm Property Tax Credit							10,095,206
Homestead Tax Credit							91,936,964
School Aid Transfer from Personal Property Tax Relief							57,162,500
GRAND TOTAL							\$930,478,051

(a) Local share of revenue credited to 1979-80; paid in 1980-81 and included in detail by county.

(b) Local share of revenue credited to 1980-81; not payable to localities until 1981-82 and not included in detail by county.

TABLE B-2
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
COMMERCE				
DEPARTMENT OF DEVELOPMENT				
Federal Aid-Local Assistance			\$314,258	
Housing Development Fund-Aids to Localities	\$ 57,500			
Housing Loans-Aids to Localities	30,000			
Preliminary Mapping Agricultural Land	185,993			
Planning Aids	<u>203,915</u>			
TOTAL - Department of Development	\$477,408		\$314,258	
TOTAL - COMMERCE	<u>\$477,408</u>		<u>\$314,258</u>	
EDUCATION				
DEPARTMENT OF PUBLIC INSTRUCTION				
Bilingual Bicultural Educational Aids	\$ 1,171,273	\$ 1,220,819		
Aids for Handicapped Education	106,420,127	96,017,194		
Federal Revenue Sharing-Contingency	13,318,771	55,547,858		
General Equalization Aids	626,243,469	584,116,244		
Special Adjustment Aids	4,931,493	1,587,872		
Tuition Payments	1,275,306	1,566,869		
Aid-Cooperative Education Service Agencies	1,396,497	1,364,818		
Aid-Agency School Committees	183,906	130,000		
Aid-Special Education Needs	604,818	750,000		
Aid-School Lunch & Elderly Nutrition	4,384,346	3,986,036		
Aids for Pupil Transportation	18,359,259	14,670,439		
Supplemental State Aid	1,780,536	1,025,222		
Tax Base Loss Reimbursement	2,595,333	1,973,973		
Transfer from Personal Property Tax	57,162,500	30,985,500		
Federal Funds-Local Aids			\$116,493,956	\$86,683,824
Driver Education-Local Assistance	2,889,960	3,078,880		
School Library Aids		3,595,661		
Public Library Planning Grants	4,970	1,435		
Aid to Public Library Systems	4,370,800	3,994,853		
Federal Funds-Local Aids			734,972	824,651
School Library Aids	<u>4,840,962</u>			
TOTAL - Department of Public Instruction	\$851,934,325	\$805,613,673	\$117,228,928	\$87,508,476
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
State Aid Voc., Tech. & Adult Education	\$55,312,541	\$52,333,800		
Internal Agency Project-Local Assistance	631,772	128,379		
Federal Aid-Local Assistance-Basic Adult			1,611,195	1,949,909
Federal Aid-Local Assistance-Voc. Ed. Act			6,920,789	7,057,155
Federal Aid-Local Assistance-Special Projects			210,924	178,821
Federal Aid-Local Assistance-Great Lakes			175,000	464,023
Federal Aid-Local Assistance-CETA			1,150,610	1,623,637
Driver Education-Local Assistance	<u>173,121</u>	<u>216,300</u>		
TOTAL - Board of Vocational, Technical & Adult Education	\$56,117,434	\$52,678,479	\$10,068,519	\$11,273,545
TOTAL - EDUCATION	<u>\$908,051,759</u>	<u>\$858,292,152</u>	<u>\$127,297,447</u>	<u>\$98,782,020</u>

TABLE B-2 (continued)

STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Resource Aids-Inland Lake Renewal	\$ 825,118	\$ 547,935		
Point Source Aids for Septic Tanks	721,761			
Resource Aids-Local Park & Public Access to Waters	956,268	963,187		
Point Source Aid-Pollution Abatement	1,452,008			
Recreation Aids-Boat Facilities	330,790	225,114		
Recreation Aids-Fish, Wildlife & Forestry	107,643	97,967		
Environmental Aids-Point Source Water Pollution	53,888,341	17,398,217		
Environmental Aids-Prior to Bonding & Small Projects	69,151	68,546		
Environmental Aids-Non-Point Source Pollution	748,914	261,065		
Aids in Lieu of Taxes	486,738	436,679		
Environmental Plan Aids-Local Water Quality	148,561	58,739		
Environmental Plan Aids-Solid Waste Management	138,758	226,363		
Environmental Aids-Municipal Wastewater	197,090	1,549,241		
Environmental Aids-Water Systems	11,417	280,387		
Environmental Aids-Non-Point Source Water Pollution	42,648			
Resource Aids-National Forest Income Aid			\$ 469,579	\$ 391,789
Resource Aids-Inland Lake Renewal-Federal Funds			511,176	281,052
Resource Aids-County Forest & Cropland Aids	1,320,373	1,238,675		
County Conservation Aids	138,108	74,354		
Enforcement Aids-Boating	300,000	304,832		
Recreation Aids-Boat Facilities Aids	350,699	173,301		
Recreation Aids-Snowmobile County Trail Areas	653,199	703,866		
Enforcement Aids-Snowmobiling	78,595	89,301		
Recreation Aids-Motorcycle	112,435	4,500		
Aids in Lieu of Taxes	368,239	367,761		
Recreation Aids-Lawcon-Federal Funds			3,420,696	4,957,106
Enforcement Aids-Federal Funds			58,672	24,834
Snowmobile Trail Areas-Motor Fuel Tax	167,355			
Trust Lands & Investments-Flood Control Aids		1,976		
Recreation & Natural Resource Plan Aids		25,521		
TOTAL - Department of Natural Resources	\$63,591,374	\$25,097,526	\$4,460,123	\$5,654,780
DEPARTMENT OF TRANSPORTATION				
Transportation Aids-State Funds	\$105,321,708	\$103,369,908		
Transportation Aids-Hold Harmless-State Funds	6,525,441	4,624,175		
Connecting Highways-State Funds	5,932,251	7,228,273		
Miscellaneous Highways Aids-State Funds	114,344	20,838,189		
Transit Aids-State Funds	25,156,209	9,903,850		
Elderly & Handicapped County Aids-State Funds	2,311,975	2,096,187		
Swing & Lift Bridges-State Funds	1,403,083			
Transit Aids-Local Funds	2,122,521			
Mass Transit-Capital Expenditures-State Funds	62,905			
Transit Aids-Federal Funds			\$2,049,530	\$ 982,037
Highway Safety-Local Assistance-Federal Funds			2,385,669	1,628,267
Railroad Property Improvement Loans-Local Funds	3,238,063	361,907		
Railroad Property Improvement Loans-Local Funds	656,244	91,565		
Railroad Property Improvement Loans-Federal Funds			1,365,007	
TOTAL - Department of Transportation	\$152,844,744	\$148,514,052	\$5,800,206	\$2,610,304
TOTAL - ENVIRONMENTAL RESOURCES	<u>\$216,436,118</u>	<u>\$173,611,578</u>	<u>\$10,260,329</u>	<u>\$8,265,083</u>

TABLE B-2 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
HUMAN RELATIONS AND RESOURCES				
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
Home Health	\$ 78,092	\$ 40,138		
Community M.H. Services-1st 6 Months	49,896,671	40,958,753		
Community M.H. Services-2nd 6 Months	44,843,589	47,598,623		
Collection Remittances to Local Government	327,256	565,409		
State Aid Int County Construction Loans	358,574	1,339,123		
Comm Youth & Family Aids	3,233,821	2,414 -		
County Social Services-1st 6 Months	27,061,329	21,474,836		
County Social Services-2nd 6 Months	26,051,901	26,271,863		
Aids for Shelter Care	218,947	259,784		
Community Youth & Family Aids	9,762,069	109,005		
Federal Aid-Social & Mental Health Services			\$70,444,707	\$63,010,328
Federal Aid-Child Welfare			1,154,622	801,380
Community Youth & Family Aid-2nd 6 Months	6,241,172			
Reimbursement Claims of Counties	64,538	99,097		
Income Maintenance Administration	15,236,989	11,561,411		
Emergency Assistance Program	66,110	58,839		
Weatherization-Aids-Local	65,321			
Inter-County Dependents	25,700	18,788		
TOTAL - Department of Health & Social Services	\$183,532,080	\$150,353,254	\$71,599,329	\$63,811,708
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Aids-County Private Sewage Systems	\$242,898			
Federal CETA Title III-Summer Youth Program			\$ 2,774,684	\$ 3,414,349
Federal CETA Title I-Local Assistance			17,330 -	2,460,275
Federal CETA Title II-Local Assistance			15,414,568	18,709,507
Federal CETA Title III-Local Assistance			65,459	35,051
Federal CETA-4% Local Assistance			7,707,533	7,566,378
Federal CETA-5% Local Assistance			1,513,497	1,685,876
Federal CETA Title VI-Local Assistance			3,976,349	9,583,345
Federal CETA Title III-Youth Employ. Training Program			2,015,284	
Federal Aid-Non CETA				144,800
TOTAL - Dept. of Industry, Labor & Human Relations	\$242,898		\$33,450,043	\$43,599,580
DEPARTMENT OF JUSTICE				
Aid to Counties for Law Enforcement	\$ 16,700	\$ 20,000		
Law Enforcement Training	2,258,462	1,765,864		
Federal Aid-Local Assistance			\$38,755	\$ 7,039
Federal Aid-Flood Control			29,457	22,423
Reimbursement for Victim & Witness Services	49,331			
TOTAL - Department of Justice	\$2,324,493	\$1,785,864	\$68,212	\$29,462
DEPARTMENT OF VETERANS AFFAIRS				
County Grants	\$165,000	\$183,000		
TOTAL - Department of Veterans Affairs	\$165,000	\$183,000		
TOTAL - HUMAN RELATIONS AND RESOURCES	\$186,264,471	\$152,322,118	\$105,117,584	\$107,440,751

TABLE B-2 (continued)
STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

31

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Federal Aid-Local Assistance			\$2,889,568	
Program Development Costs		<u>\$50,000</u>		
TOTAL - Department of Administration		\$50,000	\$2,889,568	
DEPARTMENT OF EMPLOYMENT RELATIONS				
Intergovernmental Personal Act Local Units			<u>\$132,167</u>	<u>\$108,141</u>
TOTAL - Department of Employment Relations			\$132,167	\$108,141
EXECUTIVE PROGRAMS; COUNCIL ON CRIMINAL JUSTICE				
Plan & Adm Match-Local Assistance	\$168,176	\$ 18,000		
Criminal Justice Improvement Project-Local Assistance	54,496	186,140		
Federal Aid-Plan & Adm-Local Assistance			\$ 232,657	\$ 427,336
Federal Aid-Criminal Justice Project-Local Assistance			<u>3,265,748</u>	<u>5,239,130</u>
TOTAL - Executive Programs; Council on Criminal Justice	\$222,672	\$204,140	\$3,498,405	\$5,666,466
DEPARTMENT OF LOCAL AFFAIRS & DEVELOPMENT				
Community Development Grants	\$ 9,326	\$ 43,555		
Agricultural Land Preservation	3,571	179,803		
Weather Supplement Funds-Aids to Localities	3,024	33,355		
Planning Aids	4,166	382,916		
Federal Aid-Local Assistance			\$ 31,600	\$ 650,454
Housing Loans-Aids to Localities		20,000		
Federal Aid-Local Assistance			<u>74,554</u>	<u>1,697,038</u>
TOTAL - Department of Local Affairs & Development	\$20,087	\$659,630	\$106,153	\$2,347,492
PUBLIC DEFENDER BOARD				
Indigency Determinations	<u>\$17,402</u>			
TOTAL - Public Defender Board	\$17,402			
DEPARTMENT OF REVENUE				
Investment & Local Impact Fund	<u>\$204,491</u>	<u>\$377,913</u>		
TOTAL - Department of Revenue	\$204,491	\$377,913		
TOTAL - GENERAL EXECUTIVE FUNCTIONS	<u>\$464,652</u>	<u>\$1,291,683</u>	<u>\$6,626,293</u>	<u>\$8,122,100</u>
JUDICIAL				
CIRCUIT COURTS				
General Program Operations	\$84,565	\$119,482		
TOTAL - Circuit Courts	<u>\$84,565</u>	<u>\$119,482</u>		
TOTAL - JUDICIAL	<u>\$84,565</u>	<u>\$119,482</u>		

TABLE B-2 (continued)

STATE AND FEDERAL LOCAL ASSISTANCE PAYMENTS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE AND TAX RELIEF				
Minimum Payments Supplement-Municipal	\$ 8,500,000	\$ 8,500,000		
Shared Revenue	380,201,493	403,052,785		
General Property Tax Relief	210,471,000	210,470,999		
Personal Property Tax Relief	113,527,700	149,003,800		
Manufacturing Machinery & Equipment Reimbursement	53,752,777	49,559,977		
Property Tax Credit		4,753,190		
Personal Property Supplement-Municipalities	732,748	530,493		
Fire Dept. Dues-Distributions	4,136,656	3,909,359		
Fire Dept. Dues-Supplement		26,138		
TOTAL - Shared Taxes, Revenue & Tax Relief	\$771,322,374	\$829,806,741		
MISCELLANEOUS APPROPRIATIONS				
Soil & Water Conservation District Aids	\$ 671,667	\$ 227,703		
Nonpoint Source Pollution Aids	66,947	83,053		
Family Court Commissioners Salary Supplement		119,144		
Payments for Municipal Services	6,683,967	7,249,823		
County Assessment Aid	547,683	460,552		
Terminal Tax Distribution	666,438	691,313		
TOTAL - Miscellaneous Appropriations	\$8,636,702	\$8,831,588		
TOTAL - GENERAL APPROPRIATIONS	<u>\$779,959,075</u>	<u>\$838,638,330</u>		
GRAND TOTAL	<u>\$2,091,738,048</u>	<u>\$2,024,275,343</u>	<u>\$249,615,911</u>	<u>\$222,609,954</u>

TABLE B-3

STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

33

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
COMMERCE				
DEPARTMENT OF AGRICULTURE, TRADE & CONSUMER PROTECTION				
Animal Disease Indemnities	\$ 80,300	\$278,302		
Aid Wisconsin Livestock Breeders Association	26,768	28,000		
Aids County & District Fairs	348,669	353,519		
Aids to World Dairy Expo, Inc	<u>47,800</u>	<u>50,000</u>		
TOTAL - Department of Agriculture, Trade & Consumer Protection	\$503,537	\$709,821		
DEPARTMENT OF DEVELOPMENT				
Federal Aid-Organizations & Individuals			\$ 38,794	
Housing Development Funds-Aids to Organizations	\$58,413			
Housing Loans-Aids to Organizations	25,000			
Federal Aid-Individuals & Organizations			<u>364,184</u>	
TOTAL - Department of Development	\$83,413		\$402,978	
TOTAL - COMMERCE	<u>\$586,950</u>	<u>\$709,821</u>	<u>\$402,978</u>	
EDUCATION				
ARTS BOARD				
State Aids for the Arts	\$484,585	\$513,660		
Federal Grants-Aids to Individuals & Organizations			<u>\$309,848</u>	<u>\$301,370</u>
TOTAL - Arts Board	\$484,585	\$513,660	\$309,848	\$301,370
HIGHER EDUCATIONAL AIDS BOARD				
Tuition Grants	\$ 9,818,865	\$10,433,662		
Loan Forgiveness-Critical Manpower	266,063	452,200		
Dental Education Contract	1,812,375	1,871,800		
Indian Student Assistance	855,290	891,526		
Wisconsin Higher Education Grants	7,672,316	8,729,784		
Student Loans	37,566	16,121		
Federal Aid to Individuals & Organizations			\$1,623,748	\$1,620,984
Student Loan Interest	85,261	99,980		
Federal Interest Payments			<u>66,901</u>	<u>183,938</u>
TOTAL - Higher Educational Aids Board	\$20,547,735	\$22,493,073	\$1,690,649	\$1,804,922
HISTORICAL SOCIETY				
Federal Aid-Historic Places Acquisition & Development			<u>\$242,114</u>	<u>\$236,311</u>
TOTAL - Historical Society			\$242,114	\$236,311

TABLE B-3 (continued)

STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
MEDICAL COLLEGE OF WISCONSIN				
General Program Operations	\$4,205,300	\$3,967,000		
Family Practice & Medicine	<u>686,300</u>	<u>603,000</u>		
TOTAL - Medical College of Wisconsin	\$4,891,600	\$4,570,000		
DEPARTMENT OF PUBLIC INSTRUCTION				
Aid-Handicapped Individuals	\$ 42,437	\$ 42,179		
Aids to Organizations	87,300	90,000		
Gifts, Grants & Trust Funds-Aids	11,310	420		
Indian Aids	43,700			
Federal Aid-Individuals & Organizations			<u>\$9,828,586</u>	<u>\$9,247,664</u>
TOTAL - Department of Public Instruction	\$184,747	\$132,599	\$9,828,586	\$9,247,664
UNIVERSITY OF WISCONSIN				
Student Aid	\$3,114,293	\$2,978,852		
Gifts-Student Loans	1,547,204	1,808,615		
Federal Aid-Work Study			\$ 7,802,019	\$ 7,942,738
Federal Aid-Education Opportunity Grant			7,989,726	8,172,429
Federal Aid-Student Loans			15,065,646	15,686,214
Basic Educational Opportunity Grant			<u>27,173,423</u>	<u>28,354,717</u>
TOTAL - University of Wisconsin	\$4,661,497	\$4,787,467	\$58,030,813	\$60,156,097
BOARD OF VOCATIONAL, TECHNICAL & ADULT EDUCATION				
Gifts & Grants-Aids to Individuals	\$16,875	\$17,250		
CETA-Aids to Individuals			<u>\$669,830</u>	<u>\$736,672</u>
TOTAL - Board of Vocational, Technical & Adult Education	\$16,875	\$17,250	\$669,830	\$736,672
TOTAL - EDUCATION	<u>\$30,787,039</u>	<u>\$32,516,050</u>	<u>\$70,771,840</u>	<u>\$72,483,037</u>
ENVIRONMENTAL RESOURCES				
DEPARTMENT OF NATURAL RESOURCES				
Resource Aids-Canadian Agency Migratory Waterfowl	<u>\$109,660</u>	<u>\$135,681</u>		
TOTAL - Department of Natural Resources	\$109,660	\$135,681		
DEPARTMENT OF TRANSPORTATION				
Elderly & Handicapped Aids-State Funds	\$ 475,947	\$ 257,045		
Elderly & Handicapped Aids-Local Funds	3,288	11,703		
Elderly & Handicapped Aids-Federal Funds			\$ 631,765	\$396,065
Railroad Crossing-State Funds	3,018,882	2,141,568		
Railroad Crossing Repairs-State Funds	98,957	72,445		
Railroad Crossing-Federal Funds			<u>1,967,365</u>	<u>422,731</u>
TOTAL - Department of Transportation	\$3,597,074	\$2,482,762	\$2,599,130	\$818,797

TABLE B-3 (continued)

STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

35

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
WISCONSIN SOLID WASTE RECYCLING AUTHORITY				
Solid Waste Recycling - GPO	\$335,652	\$324,700		
TOTAL - Wisconsin Solid Waste Recycling Authority	\$335,652	\$324,700		
TOTAL - ENVIRONMENTAL RESOURCES	<u>\$4,042,385</u>	<u>\$2,943,142</u>	<u>\$2,599,130</u>	<u>\$818,797</u>
HUMAN RELATIONS AND RESOURCES				
DEPARTMENT OF HEALTH & SOCIAL SERVICES				
State Aid for TB Sanatoria	\$ 77,351	\$ 119,057		
Medical Assistance	354,409,709	295,558,653		
Kidney Disease Aids	1,000,000	935,166		
Nursing Home Appeals Mechanism	343,016			
Hemophilia Treatment Services	141,615	4,463		
Federal Aid-WIC			\$ 17,215,759	\$ 9,424,663
Federal Aid Projects			3,917,287	2,948,624
Federal Aid Medical Assistance			489,054,041	408,331,681
Displaced Homemakers	78,135	99,703		
Supplemental Program for Senior Citizens	3,104,703	1,544,066		
Employment Grants DD	234,700	50,571		
Foster Care	1,926,166	1,143,773		
Foster Parent Liability Insurance	56,448			
Federal Aid-Foster Care			423,077	359,317
Supplemental Program Senior Citizens-2nd 6 months	2,845,392			
Foster Care	3,067,681	4,334,761		
Purchased Services for Offenders	1,928,984	1,703,820		
Special Living Arrangements for Offenders	1,055,471	876,263		
Federal Aid-Foster Care			181,557	413,559
Work Training	54,455	265,783		
Emergency Fuel & Utility Assistance	341,079	678,927		
Income Maintenance Payments	142,278,431	111,820,068		
Other Public Assistance Aids	5,678,513	4,562,920		
State Supplemental Federal SSI Program	28,945,000	22,465,006		
Weatherization-Federal Aids			10,497,520	
Federal Aids, Income Maintenance Payments				
& County Administration			232,291,453	184,115,296
Outreach Management-Aids			794,651 -	
General Program Operations-Matching Funds	5,547,627	4,886,065		
Weatherization Aids-Organizations	1,264,975			
Domestic Abuse Grants	366,476			
TOTAL - Department of Health & Social Services	<u>\$554,745,927</u>	<u>\$452,049,065</u>	<u>\$752,786,042</u>	<u>\$605,593,140</u>

TABLE B-3 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
DEPARTMENT OF INDUSTRY, LABOR & HUMAN RELATIONS				
Law Enforcement, Correctional Officers, Fire Fighters, Etc.	\$ 21,525	\$ 22,725		
Work Incentive Program-Aids	370,900	207,141		
Alternative Energy Systems Incentives	1,304,641	274,957		
Victims of Crime Awards		1,071,495		
Work Injury Supplemental Benefits	1,371,291	1,361,121		
Employment Security-Work Incentive			\$5,633,618	\$207,140 -
TOTAL - Department of Industry, Labor & Human Relations	\$3,068,357	\$2,937,440	\$5,633,618	\$207,140 -
DEPARTMENT OF JUSTICE				
Awards for Victims of Crimes	\$1,060,573			
TOTAL - Department of Justice	\$1,060,573			
DEPARTMENT OF MILITARY AFFAIRS				
Tuition Grants	\$115,378	\$62,255		
TOTAL - Department of Military Affairs	\$115,378	\$62,255		
DEPARTMENT OF VETERANS AFFAIRS				
Viet Nam Vets Educational Grants	\$ 479,233	\$ 687,259		
Vets Aids & Treatment	1,747,918	1,654,214		
Grants to Vets Organizations	205,067	120,622		
Payment to Vets Organizations	39,171	39,755		
Home for Needy Veterans	6,195	3,804		
Veterans Loans & Expenses	93,544	120,435		
TOTAL - Department of Veterans Affairs	\$2,571,129	\$2,626,090		
TOTAL - HUMAN RELATIONS AND RESOURCES	<u>\$561,561,363</u>	<u>\$457,674,849</u>	<u>\$758,419,660</u>	<u>\$605,385,999</u>
GENERAL EXECUTIVE FUNCTIONS				
DEPARTMENT OF ADMINISTRATION				
Energy Development & Demonstration Fund	\$203,952			
Disaster Recovery Aids	32,974			
Federal Aid Individuals & Organizations			\$191,240	
TOTAL - Department of Administration	\$236,926		\$191,240	
DEPARTMENT OF EMPLOYE TRUST FUNDS				
Benefit Payments	\$8,568,799	\$9,186,664		
TOTAL - Department of Employee Trust Funds	\$8,568,799	\$9,186,664		

TABLE B-3 (continued)
STATE AND FEDERAL AIDS TO INDIVIDUALS AND ORGANIZATIONS

	State Aids		Federal Aids	
	1980-81	1979-80	1980-81	1979-80
EXECUTIVE PROGRAMS; COUNCIL ON CRIMINAL JUSTICE				
Criminal Justice Improvement Projects-Aids to Organizations	\$14,734	\$45,629		
Federal Aid Criminal Justice-Aid to Organizations			\$1,375,307	\$1,645,244
TOTAL - Executive Programs; Council on Criminal Justice	\$14,734	\$46,629	\$1,375,307	\$1,645,244
DEPARTMENT OF LOCAL AFFAIRS & DEVELOPMENT				
Weather Supplement Funds-Aids to Organizations	\$ 73,664	\$ 934,303		
Federal Aids-Organizations & Individuals			\$ 633,327	\$16,932,344
Housing Development Funds-Aids to Organizations	38,914	110,971		
Housing Loans-Aids to Organizations	7,600	1,252		
Federal Aid-Organizations & Individuals			122,793	464,070
Disaster Recovery Aids		202,826		
Federal Aid-Organizations & Individuals			61,873	31,679
TOTAL - Department of Local Affairs & Development	\$120,178	\$1,249,351	\$817,993	\$17,428,092
TOTAL - GENERAL EXECUTIVE FUNCTIONS	<u>\$8,940,637</u>	<u>\$10,482,645</u>	<u>\$2,384,539</u>	<u>\$17,073,336</u>
GENERAL APPROPRIATIONS				
SHARED TAXES, REVENUE & TAX RELIEF				
Homestead Tax Credit	\$91,936,964	\$92,577,606		
Farm Property Tax Credit	10,095,206	6,842,927		
Alternative Energy Tax Credit		221,236		
TOTAL - Shared Taxes, Revenue & Tax Relief	\$102,032,170	\$99,641,769		
MISCELLANEOUS APPROPRIATIONS				
Election Campaign Payments	<u>\$561,083</u>	<u>\$525,740</u>		
TOTAL - Miscellaneous Appropriations	\$561,083	\$525,740		
TOTAL - GENERAL APPROPRIATIONS	<u>\$102,593,253</u>	<u>\$100,167,509</u>		
GRAND TOTAL	<u>\$708,511,628</u>	<u>\$604,494,017</u>	<u>\$834,578,148</u>	<u>\$697,761,168</u>

TABLE B-4
GENERAL PURPOSE REVENUE
SUM SUFFICIENT APPROPRIATIONS COMPARISON

FUNCTIONS		1980-1981			1979-80		
		BUL'ET (1)	ACTUAL	VARIANCE (-) OVER BUDGET	BUDGET (2)	ACTUAL	VARIANCE (-) OVER BUDGET
Appropriation							
<u>COMMERCE</u>							
20.115-2B	Animal Disease Indemnities	\$ 80,300	\$ 80,300	\$ -0-	\$ 20,000	\$ 278,302	(-) \$258,302
	Total - Commerce	80,300	80,300	-0-	20,000	278,302	(-) 258,302
<u>EDUCATION</u>							
20.225-1B	Utilities & Heating	403,300	382,773	20,527	335,500	362,412	(-) 26,912
20.225-1C	Principal Repay. & Interest	313,300	311,709	1,591	322,200	321,193	1,007
20.235-1B	Tuition Grants	10,308,500	9,818,865	489,635	10,206,900	10,433,662	(-) 226,762
20.235-1C	Loan Forgiveness	384,300	266,063	118,237	392,000	452,200	(-) 60,200
20.235-1FB	Indian Student Assistance	860,400	855,290	5,110	900,000	891,526	8,474
20.235-2BA	Student Loan Interest	125,000	85,261	39,739	150,000	99,980	50,020
20.245-1C	Utilities & Heating	184,600	155,519	29,081	163,000	135,119	27,881
20.245-1E	Principal Repayment and Interest	79,900	73,668	6,232	89,500	75,846	13,654
20.245-1FB	Portraits of Governors	10,000	6,641	3,359	20,000	24	19,976
20.250-1E	Principal Repayment and Interest	740,500	740,491	9	719,100	705,860	13,240
20.255-1FE	State Aid - School Lunch & Elderly Nutrition	4,428,100	4,384,346	43,754	3,838,000	3,986,036	(-) 148,036
20.255-1FO	Supplemental State Aid	1,843,000	1,780,536	62,464	987,400	1,025,222	(-) 37,822
20.255-2B	Utilities & Heating	451,900	337,207	114,693	389,500	336,542	52,958
20.255-2C	Principal Repay. & Interest	380,000	378,141	1,859	391,700	390,471	1,229
20.285-1C	Utilities & Heating	28,684,600	27,031,877	1,652,723	29,620,400	27,244,750	2,375,650
20.285-1D	Principal Repay. & Interest	31,596,200	31,330,744	265,456	32,463,700	29,604,098	2,859,602
20.285-1DA	Lease Rental Payments	8,812,400	8,812,303	97	8,817,800	8,812,303	5,497
	Total - Education	89,606,000	86,751,434	2,854,566	89,806,700	84,877,244	4,929,456
<u>ENVIRONMENTAL RESOURCES</u>							
20.370-4KA	Poll. Abatement Bonds	12,497,200	11,723,252	773,948	11,677,900	11,613,071	64,829
20.370-8LB	Principal Repayment and Interest	61,500	61,148	352	63,300	-0-	63,300
	Total - Environmental Resources	12,558,700	11,784,400	774,300	11,741,200	11,613,071	128,129
<u>HUMAN RELATIONS AND RESOURCES</u>							
20.435-1B	Medical Assistance	354,000,000	354,336,314	(-) 336,314	279,204,500	295,637,469	(-)16,432,969
20.435-1BM	Medical Assistance Administration	4,126,100	4,087,717	38,383	-0-	-0-	-0-
20.435-1DM	Nursing Home Rec. Suppl.	94,600	-0-	94,600	100,000	-0-	100,000
20.435-1E	Kidney Disease Aids	1,000,000	1,000,000	-0-	1,512,400	935,166	577,234
20.435-2D	State Aid - County Mental Institutions	385,600	442,349	(-) 56,749	300,000	565,409	(-) 265,409
20.435-2E	State Aid - Interest on Constr. Loans	426,800	358,574	68,226	1,963,000	1,339,123	623,877
20.435-2EE	Principal Repay. & Interest	2,641,400	2,639,036	2,364	2,444,500	1,892,042	552,458

TABLE B-4 (continued)
GENERAL PURPOSE REVENUE
SUM SUFFICIENT APPROPRIATIONS COMPARISON

FUNCTIONS	1980-81			1979-80		
	BUDGET (1)	ACTUAL	VARIANCE (-) OVER BUDGET	BUDGET (2)	ACTUAL	VARIANCE (-) OVER BUDGET
Appropriation						
<u>HUMAN RELATIONS AND RESOURCES (Cont'd)</u>						
20.435-2EF Lease Rental Payments	1,368,800	1,368,829	(-) 29	1,335,600	1,358,324	(-) 33,224
20.435-2F Utilities & Heating	1,404,900	956,142	448,758	1,198,800	817,266	381,534
20.435-3C County Prisoner Cost	54,500	67,362	(-) 12,862	57,000	99,097	(-) 42,097
20.435-3E Principal Repay. & Interest	1,615,500	1,634,699	(-) 19,199	3,409,400	1,154,726	2,254,674
20.435-3EF Lease Rental Payments	890,600	890,557	43	923,800	390,557	33,243
20.435-3F Utilities & Heating	3,775,100	4,070,157	(-) 295,057	3,179,800	3,417,730	(-) 237,930
20.435-4D State Aid - Social Security, Grants & Admin.	146,209,600	142,278,431	3,931,169	114,644,600	111,820,069	2,824,531
20.435-4E State Aid - Other Public Assist.	5,780,200	5,678,513	101,687	4,549,100	4,562,920	(-) 13,820
20.435-5F Utilities and Heating	29,600	29,600	-0-	23,200	27,086	1,114
20.435-8F Utilities and Heating	1,500	5,708	(-) 4,208	1,300	3,266	(-) 1,966
20.445-1AA Death Benefits - Law Enforcement	-0-	21,525	(-) 21,525	-0-	22,725	(-) 22,725
20.445-1E Alternative Energy Sys. Inc.	1,309,700	1,304,641	5,059	605,000	274,958	330,042
20.455-1B Special Counsel	150,000	117,058	32,942	150,000	232,684	(-) 82,684
20.455-1D Legal Expenses	400,000	475,475	(-) 75,475	400,000	602,242	(-) 202,242
20.455-53 Awards for Victims of Crimes (was 20.445-1B)	1,463,300	1,060,573	402,727	826,000	1,071,495	(-) 245,495
20.465-1C Public Emergencies	148,200	138,730	9,470	102,800	101,341	1,459
20.465-1D Principal Repay. & Interest	50,200	23,131	27,069	71,200	23,849	47,351
20.465-1F Fuel and Utilities	1,066,800	965,722	101,078	748,500	871,088	(-) 122,588
20.485-1C Fuel and Utilities	519,200	519,200	-0-	446,400	471,823	(-) 25,423
20.485-1E Lease Rental Payments	22,200	22,198	2	22,200	22,198	2
20.485-1F Principal Repay. & Interest	160,100	158,946	1,154	165,000	164,958	42
20.485-2B Housing Loan Interest Loss	-0-	-0-	-0-	150,500	112,849	37,651
20.485-2C Viet Vets Educ. Grants	479,300	479,233	67	758,300	687,259	71,041
Total - Human Relations and Resources	529,573,800	525,130,420	4,443,380	419,297,900	429,190,224	(-) 9,892,324
<u>GENERAL EXECUTIVE</u>						
20.505-3B Claims Awards	28,700	88,427	(-) 59,727	30,000	74,434	(-) 44,434
20.505-4B Adjudication of Equalization Appeals	500	-0-	500	500	-0-	500
20.515-1A Retired Public Employee Supplements	8,670,000	8,568,799	101,201	8,921,600	9,186,664	(-) 265,064
20.521-1B Investigations	-0-	-0-	-0-	-0-	8,219	(-) 8,219
20.525-1A Executive - General Program Oper.	984,500	976,261	8,239	912,000	1,459,911	(-) 547,911
20.525-1B Contingent Fund	-0-	4,254	(-) 4,254	-0-	2,145	(-) 2,145
20.525-1C Conference Dues	44,400	34,500	9,900	46,500	40,500	6,000
20.525-2A Executive Residence - General Program Oper.	122,000	124,114	(-) 2,114	94,900	114,384	(-) 19,484
20.566-3B Minnesota Income Tax Reciprocity	600	-0-	600	10,000	251	9,749
20.585-1B Insurance	1,000	726	274	2,500	422	2,078
Total - General Executive	9,851,700	9,797,081	54,619	10,018,000	10,886,930	(-) 868,930

TABLE B-4 (continued)
GENERAL PURPOSE REVENUE
SUM SUFFICIENT APPROPRIATIONS COMPARISON

FUNCTIONS	1980-81			1979-80		
	BUDGET (1)	ACTUAL	VARIANCE (-) OVER BUDGET	BUDGET (2)	ACTUAL	VARIANCE (-) OVER BUDGET
Appropriation						
<u>JUDICIAL</u>						
20.625-1A Circuit Courts	18,723,200	17,303,858	1,419,342	15,316,300	15,614,319	(-) 298,019
20.625-2A Aids-Counsel for Indigents	100,000	84,565	15,435	200,000	119,482	80,518
20.625-3A Child Custody Hearings	3,000	-0-	3,000	3,000	-0-	3,000
20.660-1A Appellate Proceedings - General Program Oper.	2,132,800	2,087,038	45,762	1,799,300	1,726,042	73,258
20.680-1A Supreme Court	1,437,500	1,383,676	53,824	1,211,700	1,233,314	(-) 21,614
20.680-2A Administrator of Courts	1,831,600	1,692,144	139,456	1,563,300	1,267,265	296,035
20.680-3A Enforcement	74,100	72,686	1,414	63,200	44,243	18,957
Total Judicial	24,302,200	22,623,967	1,678,233	20,156,800	20,004,665	152,135
<u>LEGISLATURE</u>						
20.765-1A Legislature	11,955,900	12,058,086	(-) 102,186	10,623,300	11,773,278	(-) 1,149,978
20.765-1D Legislative Documents	2,065,100	2,330,497	(-) 265,397	1,853,800	2,476,661	(-) 622,861
20.765-2CB Memberships - National Assns.	46,300	46,240	60	42,300	42,250	50
Total - Legislature	14,067,300	14,434,823	(-) 367,523	12,519,400	14,292,189	(-) 1,772,789
<u>MISCELLANEOUS</u>						
20.855-3A Family Court Comm. Sal Sup	-0-	-0-	-0-	120,000	119,144	856
20.855-4A Interest on Tax Overpayments	104,000	82,672	21,328	104,000	45,001	58,999
20.855-4C Minn. Income Tax Reciprocity	9,386,000	9,385,915	85	9,900,000	9,026,720	873,280
20.855-4F County Assessment Aid	476,300	547,683	(-) 71,383	401,200	460,552	(-) 59,352
20.865-1C&1CI & 1CM Pay Plan Supplements	76,942,100	75,923,001	1,019,099	35,079,000	33,254,158	1,824,842
20.865-1D Fringe Benefits Supplements	15,255,900	15,200,403	55,497	8,138,300	5,301,522	2,836,778
20.865-1F Property Insurance Payments	928,200	738,064	190,136	1,791,700	1,249,563	542,137
20.865-1FM Risk Management	1,051,600	1,150,773	(-) 99,173	1,000,000	755,973	244,027
20.865-2A Additional Office Space	3,180,900	2,134,773	1,046,127	2,454,800	950,371	1,504,429
20.865-3A Taxes	-0-	-0-	-0-	-0-	1,154	(-) 1,154
20.865-3B Assessments	465,900	147,702	318,198	487,300	341,220	146,080
20.867-3A Prin Repay & Interest	-0-	-0-	-0-	-0-	873,786	(-) 873,786
20.867-3B Prin Repay & Interest	99,000	96,909	2,091	102,500	100,268	2,232
Total - Miscellaneous	107,889,900	105,407,895	2,482,005	59,578,800	52,479,432	7,099,368
GRAND TOTAL	\$787,929,900	\$776,010,320	\$11,919,580	\$623,138,800	\$623,622,057	(-) \$ 483,257

(1) 1980-81 budgeted figures include adjustments to original estimates subsequent to Chapter 34, Laws of 1979.

(2) 1979-80 budgeted figures are amounts appropriated by Chapter 34, Laws of 1979 (1979-81 Biennial Budget).

TABLE B-5
DEBT SERVICE MATURITY SCHEDULE
AMOUNT DUE ANNUALLY ON GENERAL OBLIGATION
BONDS ISSUED AND OUTSTANDING TO JUNE 30, 1981

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
1980-81*	\$ 93,415,000.00	\$ 87,835,398.44	\$181,250,398.44
1981-82	143,425,000.00	93,364,996.02	236,789,996.02
1982-83	119,075,000.00	84,364,889.31	203,439,889.31
1983-84	131,597,500.00	78,010,160.15	209,707,660.15
1984-85	139,867,500.00	71,071,915.24	210,939,415.24
1985-86	138,125,900.00	63,855,950.23	201,980,950.23
1986-87	130,825,000.00	56,737,515.30	187,562,515.30
1987-88	122,310,000.00	49,901,472.80	172,211,472.80
1988-89	114,675,000.00	43,508,587.74	158,183,587.74
1989-90	105,670,000.00	37,471,088.95	143,141,088.95
1990-91	94,140,000.00	31,882,008.99	126,022,008.99
1991-92	77,475,000.00	27,012,157.59	104,487,157.59
1992-93	65,155,000.00	22,918,540.11	88,073,540.11
1993-94	54,170,000.00	19,473,437.59	73,643,437.59
1994-95	49,250,000.00	16,431,532.65	65,681,532.65
1995-96	43,790,000.00	13,602,355.09	57,392,355.09
1996-97	37,275,000.00	11,131,861.38	48,406,861.38
1997-98	35,030,000.00	8,932,820.07	43,962,820.07
1998-99	33,510,000.00	6,819,900.07	40,329,900.07
1999-2000	30,240,000.00	4,806,950.04	35,046,950.04
2000-01	23,205,000.00	3,009,132.52	26,214,132.52
2001-02	13,115,000.00	1,582,137.50	14,697,137.50
2002-03	8,055,000.00	934,747.50	8,989,747.50
2003-04	4,570,000.00	525,142.50	5,095,142.50
2004-05	2,720,000.00	283,777.50	3,003,777.50
2005-06	1,820,000.00	152,077.50	1,972,077.50
2006-07	1,335,000.00	66,260.00	1,401,260.00
2007-08	95,000.00	8,760.00	103,760.00
2008-09	95,000.00	5,850.00	100,850.00
2009-10	100,000.00	3,000.00	103,000.00
Total	<u>\$1,814,430,000.00</u>	<u>\$835,734,363.17</u>	<u>\$2,650,164,363.17</u>

* Debt service due and paid during the reporting period covered in this document.

TABLE B-6
STATE BUILDING TRUST FUND REVENUES AND EXPENDITURES

	1980-1981	1979-1980
Balance	\$23,489,443	\$25,225,760
<u>Revenue</u>		
Transfer from General Fund - 20.867-(2)(f)	\$ 9,391,350	\$ 9,988,350
Transfer from Agency Appropriations	163,448	160,980
Investment Income	2,377,656	2,166,653
Federal Aid	110,818	67,304
Gifts and Grants	-0-	25,000
Miscellaneous	435,120	195,727
	<u>12,478,392</u>	<u>12,604,014</u>
Net Transfers to or from Capital Improvement Fund	(-) 504,710	(-) 4,937,703
Net Revenues	<u>\$11,973,682</u>	<u>\$ 7,666,311</u>
Total Available	<u>\$35,463,125</u>	<u>\$32,892,071</u>
<u>Expenditures:</u>		
Department of Administration	\$ 1,372,518	\$ 850,506
Educational Communications Board	391,738	22,408
Historical Society	157,569	100,348
Department of Health & Social Services:		
Mental Health Institutions	868,912	613,838
Correctional Institutions	1,536,299	920,899
Department of Industry, Labor & Human Relations	49,790	1,430
Department of Military Affairs	222,626	396,860
Department of Natural Resources	90,301	1,112
Department of Public Instruction	454,928	60,443
Department of Revenue	-0-	8,367
Department of Transportation	39,342	30,845
University of Wisconsin System	5,811,970	6,367,449
Department of Veterans Affairs	84,023	28,123
Total Expenditures	<u>\$11,080,016</u>	<u>\$ 9,402,628</u>
Balance	<u>\$24,383,109</u>	<u>\$23,489,443</u>

TABLE B-7
CAPITAL IMPROVEMENT FUND REVENUES AND EXPENDITURES

	1980-81	1979-80
Balance	<u>\$53,383,940</u>	<u>\$92,856,718</u>
<u>Revenue</u>		
General Obligation Bond Revenue	\$77,000,000	\$176,500,000
Investment Income	4,608,943	6,378,664
Accrued Interest & Premium on G.O. Bonds & Notes	11,167	-0-
Federal Aid	1,976,793	1,585,380
Gifts & Grants	145,834	-0-
Miscellaneous	2,888,862	1,857,536
Transfer to Bond Security & Redemption Fund	(-) 389,010	(-) 6,165,647
Net Transfers to/from State Bldg. Trust Fd.	719,585	5,132,203
Interest Earnings Transfers	-0-	(-) 128,100
Interfund Transfer from State Agencies	285,656	-0-
Proceeds from Sale of G.O. Notes	<u>35,000,000</u>	<u>-0-</u>
Net Revenue	<u>\$122,247,830</u>	<u>\$185,160,036</u>
Total Available	<u>\$175,631,770</u>	<u>\$278,016,754</u>
<u>Expenditures</u>		
University of Wisconsin:		
Academic	\$33,070,703	\$34,990,285
Self-Amortizing Facilities	3,284,525	1,706
Natural Resources:		
Point Source Water Pollution and Sewage Collection Facilities	28,273,720	5,244,528
Recreation Facilities	6,074,630	5,556,047
Transportation:		
Administrative Facilities	2,525,000	1,359,737
Accelerated Highway Improvements	(-) 466,202	5,389,346
Connecting Highway Improvements	3,723,535	7,861,225
Federally Aided Highway Facilities	-0-	762,570
Health and Social Services:		
Mental Health Facilities	6,617,426	5,325,324
Correctional Facilities	6,826,686	4,093,877
Building Commission: Housing State Departments and Agencies	4,166,927	10,396,582
Medical College of Wisconsin	-0-	500,000
Educational Communications Facilities	-0-	80,952
Historical Society, Historic Sites	1,344,487	135,480
Public Instruction, School for Deaf and Blind	55,500	116,787
Military Affairs, Armories and Military Facilities	1,032,317	308,715
Veterans Affairs:		
Wisconsin Veterans Homes	370,977	78,630
Self-Amortizing Mortgage Loans	1,975,789	142,009,581
Agriculture; Self-Amortizing Facilities	693,829	299,158
Bonding Services	<u>109,272</u>	<u>122,284</u>
Total Expenditures	<u>\$99,679,121</u>	<u>\$224,632,814</u>
Balance	<u>\$75,952,649</u>	<u>\$53,383,940</u>

EMPLOYEE PENSION FUNDS

The State's pension obligations, that is benefits paid to retired employees, are defined by formulas which establish monthly retirement benefits as a function of annual compensation and years of service. The State of Wisconsin's current contributions to meet these pension obligations are established first by a yearly actuarial determination of the value of the retirement benefits that have accrued to State employees and will have to be paid out in the future. After deducting the fixed contributions of employees, the State then contributes an amount sufficient to meet the remaining value of the obligations. Although the pension obligations are not fully funded at this time, it is intended, by this procedure, to achieve full funding of all State pension obligations over a 40-year period.

The pension funds of all State employees are maintained in either of two retirement funds, one for teachers, the second for all other types of employees. These two funds also cover most of the State's local government employees. The Wisconsin Department of Employee Trust Funds administers the pension programs of both the State and local governments, and the Wisconsin Investment Board is responsible for investment of all the funds. Although the State provides pension and investment management staff for its own and local government employees, the State has no financial obligation for payment of any local government contribution.

A description of each of the two retirement funds and an identification of the State's obligations to each follows.

State Teachers Retirement System

State employees covered by this system include the faculty of the University of Wisconsin System and a small number of other personnel employed in a teaching capacity by the State. Employees of this system have a fixed contribution of 5% of salary. However, the State has agreed to deduct only 1% from the individual's salary. The remaining 4% is paid directly by the State. (The entire 5% is considered the employee, or required, contribution.) The employer contribution is actuarially determined each year by an independent actuarial firm. For the 1980-81 fiscal year, a rate of 6.6% of compensation was paid by the State. This rate includes payment of an annual charge which will liquidate all unfunded accrued State pension liabilities of this fund by the year 2014.

Monthly benefits upon retirement at normal retirement age (65) are computed for the most part on a formula basis (the sum of the three highest years of annual compensation $\div 36 \times 1.3\% \times$ years of creditable service). Some inactive members and a small group of active members may have benefits computed on some other basis when they apply for a benefit. Retirement prior to age 65, or selection by the employee of an optional form of annuity, will result in an actuarially equivalent monthly amount, usually less than that of the basic formula benefit. All benefits are fully vested.

Generally, eligible employees are also covered under social security, but a small number have exercised an option to be excluded from such coverage.

A comparative actuarial balance sheet of the State Teachers Retirement Fund for each of the last two years is provided in Table B-8(a). The precise apportionment of the unfunded accrued liability between the State of Wisconsin and other participating public employers cannot be readily determined without major expense in restructuring the record system. To provide some indication of the probable distribution of the unfunded accrued liabilities between State and local governments, the number of active State teaching employees during the 1979-80 fiscal year was 14,010 as compared to 57,905 local teaching employees in that year. Another measure, covered earnings, shows that for the period ending June 30, 1980, the State's share was \$289,178,000, and the local unit's share was \$944,782,000.

Wisconsin Retirement Fund

This plan covers all non-teaching employees of the State and of other public employers (local governments) in Wisconsin on a voluntary basis. Member contributions are presently set at 5% of salary for general employees; 5 1/2% for elected officials, judges, and certain other positions in state government; 6% for protective occupation participants who are also covered by social security, and 8% for protective occupation participants not covered by social security. Employer pick-up of some or all of the member's required contribution is permitted by statute. Currently 4% of each employee's salary is assumed by the State of Wisconsin.

The employer contribution is actuarially determined each year again by an independent actuarial firm. For calendar year 1981 a rate of 14.7% for protective occupation participants and 5.6% for all other employees had been established. In addition, the State makes a monthly lump-sum payment to liquidate its portion of the fund's accrued liability by the year 2013.

Monthly benefits upon retirement at normal retirement age (65 for general employees, 62 for elected officials and certain other state positions, and 55 for protective occupation participants) are computed on a formula basis (the formula varies by particular class of participation). Some inactive members and a small number of currently active employees may have benefits computed on some other basis when they apply for benefits. Retirement prior to normal retirement age, or selection by the employee of an optional form of annuity other than the normal form, will result in an actuarially equivalent monthly amount, usually less than the basic formula benefit. All benefits are fully vested.

Except for certain protective occupation employees and a few other minor exceptions, employees under the Wisconsin Retirement Fund are also covered by social security.

Table B-8(b) provides a comparative actuarial balance sheet for the most recent reporting periods. As an employer, Wisconsin's share of the unfunded accrued liability of the Wisconsin Retirement Fund stood at \$100,671,794 as of December 31, 1980.

TABLE B-8a
WISCONSIN STATE TEACHERS RETIREMENT SYSTEM
COMPARATIVE ACTUARIAL BALANCE SHEET.

	6-30-80	6-30-79	Increase/(Decrease)
<u>ASSETS AND EMPLOYER OBLIGATIONS</u>			
<u>Net Assets</u>			
Cash Investments & Receivables			
Less Payables & Suspense Items			
Fixed Division*	\$1,753,074,432	\$1,551,173,629	\$201,900,803
Variable Division*	415,053,242	350,013,463	65,039,779
	\$2,168,127,674	\$1,901,187,092	\$266,940,582
<u>Obligations of Employers</u>			
Unfunded Accrued Liability	238,917,354	241,592,247	(-)2,674,893
Total	<u>\$2,407,045,028</u>	<u>\$2,142,779,339</u>	<u>\$264,265,689</u>
<u>RESERVES AND SURPLUS</u>			
<u>Reserves</u>			
Unapplied Employee Contributions			
Normal	\$ 762,523,669	\$ 670,238,668	\$ 92,285,001
Additional	52,165,404	46,011,184	6,154,220
Total Contributions	\$ 814,689,073	\$ 716,249,852	\$ 98,439,221
Accrued Employer Costs -			
Future Retirements and Deaths	1,078,245,535	970,193,570	108,051,965
Annuities Granted			
Fixed Annuities	\$ 401,402,035	\$ 376,245,437	\$ 25,156,598
Variable Annuities	75,494,560	62,066,885	13,427,675
Total Annuities	\$ 476,896,595	\$ 438,312,322	\$ 38,584,273
<u>Surplus</u>			
Annuities - Fixed	\$ 21,249,494	\$ 6,982,682	\$ 14,266,812
Annuities - Variable	30,746	12,464	18,282
Undist. Earnings-Fixed	7,381,209	3,385,046	3,996,163
Undist. Gain (Loss)-Variable	725,037	336,381	388,656
Contingency Reserve-Fixed			
Annuities	7,827,339	7,307,022	520,317
Total Surplus	37,213,825	18,023,595	19,190,230
Total	<u>\$2,407,045,028</u>	<u>\$2,142,779,339</u>	<u>\$264,265,689</u>

*Investments reflect the fund's participating interest in a retirement Investment Trust managed by the State of Wisconsin Investment Board. By statute the Fixed Retirement Investment Trust carries bonds at par, stocks at cost, mortgage loans at the current balance. Profits, losses, premium, discount, etc., in the Fixed Trust are charged or credited to a Transaction Amortization account and distributed to investment income over approximately a 14-year period. The Variable Retirement Investment Trust carries investments (primarily equity securities) at market value.

Source: State of Wisconsin, Department of Employee Trust Funds.

TABLE B-8b
WISCONSIN RETIREMENT FUND
COMPARATIVE ACTUARIAL BALANCE SHEET.

	12-31-80	12-31-79	Increase/(Decrease)
<u>ASSETS AND EMPLOYER OBLIGATIONS</u>			
<u>Net Assets</u>			
Cash, Investments & Receivables Less			
Payables & Suspense Items -			
Fixed*	\$2,065,506,496	\$1,786,314,918	\$279,191,578
Variable*	378,400,132	289,209,553	89,190,579
Total Net Assets	\$2,443,906,628	\$2,075,524,471	\$368,382,157
<u>Obligations of Employers</u>			
Unfunded Accrued Liability	295,462,776	298,600,915	(-)3,138,139
Total	<u>\$2,739,369,404</u>	<u>\$2,374,125,386</u>	<u>\$365,244,018</u>
<u>RESERVES AND SURPLUS</u>			
<u>Reserves</u>			
Unapplied Employee Contributions:			
Normal	\$765 3,858	\$651,002,867	\$114,535,991
Additional	4,386,846	3,949,631	437,215
Total Contributions	\$769,925,704	\$654,952,498	\$114,973,206
<u>Accrued Employer Costs - Future</u>			
Retirement and Deaths	\$1,210,043,739	\$1,055,513,835	\$154,529,904
<u>Annuities Granted</u>			
Fixed	\$593,777,688	\$567,665,813	\$26,111,875
Variable**	71,430,996	52,717,959	18,713,037
Total Annuities	\$665,208,684	\$620,383,772	\$44,824,912
<u>Surplus (Deficit)</u>			
Annuities, Fixed	\$84,172,692	\$34,409,669	\$49,763,023
Annuities, Variable**	597,645	307,130	290,515
Interest Fixed	3,063,692	4,911,114	(1,847,422)
Net Gain (Loss), Variable	6,357,248	3,647,368	2,709,880
Total Surplus	\$94,191,277	\$43,275,281	\$50,915,996
Total	<u>\$2,739,369,404</u>	<u>\$2,374,125,386</u>	<u>\$365,244,018</u>

*Investments reflect the fund's participating interest in a retirement Investment Trust managed by the State of Wisconsin Investment Board. By statute the Fixed Retirement Investment Trust carries bonds at par, stocks at cost, mortgage loans at the current balance. Profits, losses, premium, discount, etc., in the Fixed Trust are charged or credited to a Transaction Amortization account and distributed to investment income over approximately a 14-year period. The Variable Retirement Investment Trust carries investments (primarily equity securities) at market value.

**The Variable Annuities granted include variable adjustments of 30% in 1980 and 12% for 1979. In prior years the adjustments were reported as Variable Annuities Surplus. The variable adjustments amount to \$16,484,076 and \$5,648,353 in 1980 and 1979 respectively.

Source: State of Wisconsin, Department of Employee Trust Funds.

GENERAL COMMENTS

The laws of Wisconsin require that, at the close of each fiscal year, a condensed and popular account of the finances of the state be prepared; that the report show the sources of revenue, the purposes of expenditures, a comparison with the prior year, and a statement of the condition of the general fund--stats. 16.40 (3).

The statutes also specify certain basic requirements of the central accounting system. An understanding of these and of statutory classifications and terminology used in this report is a prerequisite to intelligently evaluate the data shown by the statements, charts, tables, exhibits and schedules.

BASIS OF ACCOUNTING

Statutory requirements result in the maintenance of Wisconsin's financial records on a modified cash basis. For the major portion of the state's financial transactions a cash receipt or expenditure takes place. However, for the purpose of determining the state's fiscal position at year end, certain statutory additions to revenues and expenditures made after June 30 are treated as 'receivables' and 'payables' in the previous fiscal year. The records have been kept on a basis consistent with the past.

The more important legal provisions require:

(1) That separate accounts be maintained for all appropriations authorizing expenditures, showing the amounts appropriated, the amounts allotted, the amounts encumbered, the amounts expended, the allotments unencumbered and the appropriations unallotted (s. 16.52(3)). Appropriations may be allotted on the basis of accounts receivable (s. 20.903(2)).

(2) That all purchase orders, contracts or printing orders be submitted to central accounting for approval as to legality and sufficiency of appropriated and allotted funds. In all cases the date of the contract or order governs the fiscal year to which the contract or order is chargeable, unless it is determined that the purpose of the contract or order is to prevent lapsing of appropriations or to otherwise circumvent budgetary intent (s. 16.52(6)).

(3) That the current year records remain open until July 31 to permit departments to certify for payment bills applicable to the year ended June 30 and to deposit revenues applicable to such year (s. 16.52(2) and (5)).

(4) That, on July 31, all outstanding encumbrances entered for the previous year be transferred to the new fiscal year and an equivalent prior year appropriation balance also be forwarded to the current year (s. 16.52(5)(a)).

The central accounting records reflect:

(1) Revenues and expenditures reported on a net basis, i.e., overcollections refunded are deducted from revenues and overpayments collected are deducted from expenditures.

(2) General purpose revenue shown on a cash basis (collected by the agency by June 30), with the exceptions shown in s. 20.002, as amended by Chapter 14, Laws of 1981, published June 4, 1981, which requires that (a) amounts withheld under s. 71.20 prior to July 1 and taxes imposed by Sub. Ch. III of Ch. 77, Stats, for periods ending prior to July 1 shall be deemed Accrued Tax Receipts as of the close of the fiscal year, provided such revenue is deposited by the State on or before the August 15 following the end of the fiscal year; and (b) that fees imposed under Sub. Ch. II of Ch. 77 and taxes imposed under s. 139.02 and 139.03(2n) shall be deemed Accrued Tax Receipts as of the close of the fiscal year provided such revenue is deposited on or before July 31.

(3) Investments are recorded in accordance with the statutes governing each individual fund.

(a) Investment pool assets are maintained on a standard amortization method.

(b) The assets of the Fixed Retirement Investment Trust are carried by a hybrid method providing for the amortization of capital gains and losses as well as deferred items over a 14 year period.

(c) The Variable Retirement Investment Trust assets are recorded at market value with all market adjustments included in current operations.

(d) All other investments are carried at lower of cost or par with discounts, premiums and earnings recorded on a cash basis.

TERMINOLOGY

Fund - An independent fiscal and accounting entity comprised of monies set aside for certain purposes by legislative action which may not be used for other than those purposes without specific legislative action. Separate accounting for the revenues, appropriations, expenditures and balances of a fund is required by the State Treasurer and the State Bureau of Financial Operations.

Types of Funds:

a. General Fund - The fund into which receipts, including most taxes, are ordinarily deposited and from which expenditures are ordinarily paid unless the statutes specifically direct otherwise. The general fund includes general purpose revenues, state program revenues, federal program revenues and general purpose revenue earned.

- b. Segregated Fund - A fund with its own source of revenue and separate legislative intent. Examples of segregated funds include the transportation fund and the conservation fund.
- c. Operating Fund - Any fund, whether general or segregated, which supports and accounts for customary governmental operations and activities.
- d. Trust and Agency Fund - A fund which accounts for assets held by the state as a trustee or agent for individuals, private organizations, or other governmental units. The resources in these funds are held as a trust and may not be used for customary operations. Retirement systems constitute the largest trust and agency funds.

Types of Revenues:

- a. General Purpose Revenue (GPR) - General taxes and other monies which are collected by state agencies and deposited into the general fund, and are available for appropriation by the Legislature.
- b. General Purpose Revenue Earned (GPR-earned) - Monies which are collected by a state agency, deposited in the general fund and not available for expenditure by that agency just because they collected it, but are available for appropriation by the Legislature. Such monies are generally collected to partially offset the costs of an activity which is financed by general purpose revenues.
- c. State Program Revenue (PR) - Monies which are collected by state agencies for specific purposes, deposited in the general fund and credited directly to an appropriation to finance those purposes.
- d. Federal Program Revenue (PRF) - Monies which are received from the federal government, deposited in the general fund and credited directly to an appropriation to finance specific purposes.
- e. Program Revenue Service (PRS) - Monies which are transferred between or within state agencies and credited to an appropriation in the general fund as reimbursement for services rendered or materials purchased.
- f. State Segregated Revenue (SEG) - Monies which are collected by state agencies, deposited in a segregated fund by law and are available for appropriation by the Legislature for the purposes of the fund.
- g. Federal Segregated Revenue (SEG-F) - Monies which are received from the federal government, deposited in a segregated fund and credited directly to an appropriation to finance specific purposes.
- h. Segregated Revenue Service (SEG-S) - Monies which are transferred between or within state agencies and credited to an appropriation in a segregated fund as reimbursement for services rendered or materials purchased.

- i. Bond Revenue (BR) - Monies which are available for expenditure from the contracting of public debt.

Appropriation - An authorization by the Legislature to make expenditures and incur obligations from a specific fund for specific purposes. The authorization is usually limited in amount and as to the time in which expenditures can be made and obligations incurred.

Types of Appropriations:

- a. Annual Appropriation - An authorization which is expendable only up to the amount appropriated by the Legislature and only for the fiscal year for which it was appropriated. Amounts appropriated but unexpended or unencumbered generally lapse to the fund from which they are appropriated at the end of each fiscal year.
- b. Biennial Appropriation - An authorization which is expendable only during the two fiscal years of a biennium for which appropriated by the Legislature. The amounts appropriated for each fiscal year represent the most reliable estimates of the amounts which will be expended in each fiscal year. For accounting purposes, the appropriation for the first year of a biennium is the sum of the expenditures for that fiscal year plus the encumbrances at the close of that year. The appropriation for the second year is the unexpended and unencumbered balance of the appropriation at the end of the first fiscal year. Amounts appropriated but unexpended or unencumbered at the end of a biennium lapse to the fund from which they were appropriated.
- c. Continuing Appropriation - An authorization which is expendable until fully depleted or repealed by subsequent action of the Legislature. The appropriation for any fiscal year consists of the ending balance from the previous fiscal year plus the revenues received and new appropriation authority granted in the current fiscal year. Specific dollar amounts appearing in any type of appropriation listing or schedule only represent the most reliable estimates of the amounts to be expended or encumbered during any given fiscal year and are not considered as limiting.
- d. Sum Sufficient Appropriation - An authorization which is expendable from the indicated source of funds in the amounts necessary or sufficient to accomplish the purposes for which provided. The amounts appropriated represent the most reliable estimate of the amounts which will be needed for the purposes.

Types of Expenditures:

- a. State Operations Expenditures - Direct payments by state agencies to carry out state programs for such expenses as salaries, fringe benefits, supplies, contractual services, debt service and permanent property. These payments are used to fund such things as cost of the University of Wisconsin system, state institutions, the Legislature, etc.
- b. Local Assistance Expenditures - Payments from a state fund to or on behalf of local units of government and school districts in the state, including payments associated with state programs administered by local units of government and school districts such as aid for families with dependent children, community mental health, school aids, etc.

- c. Aids to Individuals and Organizations Expenditures - Payments from a state fund made directly to or on behalf of an individual or private organization, including such payments as Medicaid, student financial assistance, etc.
- d. Local Tax Relief - Payments from the general fund to local units of government and individuals under s. 20.835 of the statutes for the purpose of providing property tax relief, including such programs as shared revenue payments, general and personal property tax relief, homestead tax credits, farmland preservation tax credits and machinery and equipment reimbursement.

Types of Balances:

- a. Lapsing Balance - The portion of an appropriation at the end of a fiscal year which has not been expended or encumbered and which reverts to the fund from which it was appropriated.

- b. Continuing Balance - The portion of an appropriation at the end of a fiscal year which has not been expended and which is carried forward to and available for expenditure in the next fiscal year.

Other Terms:

- a. Encumbrance - A commitment of appropriated monies for a legal obligation which reduces the appropriated monies available for other purposes.
- b. Unappropriated Surplus - That excess at the end of a fiscal year for a fund of the revenues and the beginning balance for that fiscal year over all expenditures and monies reserved to cover encumbrances for that fiscal year.
- c. Inter-fund Transfer - The transfer of monies from one fund to another.